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FLORIDA STATE BOARD OF ACCOUNTANCY

REGISTER—LAW AND RULES

STATE OF FLORIDA

January 1, 1978

STATE BOARD
OF
ACCOUNTANCY
STATE OF FLORIDA

ROBERT C. ELLYSON, C.P.A.
Chairman
Coopers & Lybrand, C.P.A.'s
2900 First Federal Building
Miami, Florida 33131

WILLIAM W. McABEE, C.P.A.
Secretary
801 West Garden Street
Pensacola, Florida 32501

ERNST & ERNST, C.P.A.'s
P.O. Box 3426
Orlando, Florida 32802

J. VERN WILLIAMS, C.P.A.
369 Office Plaza
Tallahassee, Florida 32301

JANE C. HAYES, C.P.A.
Hayes & Price, P.A.
Certified Public Accountants
1040 Bayview Drive, Suite 522
Fort Lauderdale, Florida 33304

ADDRESS ALL COMMUNICATIONS TO:

DOUGLAS H. THOMPSON, JR., C.P.A.
Executive Director
P.O. Box 13475
Gainesville, Florida 32604

MEMBERSHIP
FLORIDA STATE BOARD OF ACCOUNTANCY
1905 — 1976

Member	Date of Commission	Years of Service
*EDGAR I. MATTHEWS	July 22, 1905	10
*WALTER MUCKLOW	Aug. 23, 1905	11
*G. R. DeSAUSSURE	Aug. 23, 1905	3
*JOHN A. HANSBROUGH	Mar. 11, 1909	9

Member	Date of Commission	Years of Service
CHARLES C. COLLEY, JR.	Sept. 2, 1952	4
*R. WARNER RING	Aug. 26, 1955	3
H. M. TURNBURKE	Aug. 21, 1953	8
JEWELL A. DAVIS	Aug. 26, 1958	4
*ROBERT M. MORGAN	Aug. 26, 1953	12
[illegible]	[illegible]	[illegible]

ERRATA

(1) On the inside front cover, between the line "Pensacola, Florida" should appear the name:

"Charles M. Potter"

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(2) On page iii Table of Contents line 4 should read:

"Certified Public Accountants"

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(3) The following addendum to the "Alphabetical List of Firms of Certified Public Accountants" commencing on page 115 is on next page and should be considered as page 138A.

*W. F. MILTON	Sept. 26, 1941	2
RUSSELL S. BOGUE	Oct. 31, 1941	4
*JAMES I. KELLER, JR.	Apr. 12, 1943	6
*CLAUDE K. MILLIGAN	Dec. 16, 1944	4
*JOSEPH A. SWEENY	Aug. 18, 1945	8
*P. W. FISHER	Aug. 25, 1946	8
HARRY BLUMIN	Jan. 10, 1950	4
*GEORGE W. DANDELAKE	Dec. 15, 1950	8

*Deceased

[illegible]	[illegible] Expires Aug. 25, 1978
J. VERN WILLIAMS	August 20, 1976 Expires Aug. 24, 1980
JANE C. HAYES	Dec. 16, 1977 Expires Aug. 17, 1981

*Deceased

STATE BOARD
OF
ACCOUNTANCY
STATE OF FLORIDA

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*JOHN A. HANSBROUGH	Mar. 11, 1909	9
*FRANCIS M. WILLIAMS	Dec. 7, 1911	6
*THOMAS G. HUTCHINSON	Dec. 6, 1915	3
*H. V. FOY	Sept. 10, 1918	6
*GEORGE H. FORD	Apr. 17, 1919	12
ROBERT PENTLAND, JR.	Nov. 17, 1921	17
*W. J. FORNEY	July 7, 1927	1
*C. CECIL BRYANT	July 12, 1927	7
*GEORGE F. McCALL	Oct. 10, 1928	3
*CHARLES B. COSTAR	Aug. 17, 1929	6
*HORRIE P. ANDREWS	Aug. 18, 1931	6
*CHARLES C. POTTER	Aug. 19, 1931	6
*WILBUR F. DIVINE	Aug. 19, 1933	4
ROGER W. COLE	Nov. 15, 1934	4
LEONARD L. ABESS	Nov. 4, 1935	12
*D. A. SMITH	Nov. 12, 1936	8
*REX MEIGHEN	Oct. 5, 1937	4
*JOSEPH HARTMAN	Sept. 13, 1938	8
*W. F. MILTON	Sept. 26, 1941	2
RUSSELL S. BOGUE	Oct. 31, 1941	4
*JAMES I. KELLER, JR.	Apr. 12, 1943	6
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JEWELL A. DAVIS	Aug. 26, 1958	4
*ROBERT M. MORGAN	Aug. 26, 1953	12
CHARLES W. JOHNSON, JR.	Oct. 29, 1962	5
ARTHUR I. HEMMINGS	June 20, 1958	9
JAMES D. A. HOLLEY	Aug. 24, 1956	12
BENJAMIN E. JAMES	Jan. 4, 1965	4
JAMES F. MOORE	Nov. 13, 1967	4
PAUL F. GRADY	Jan. 6, 1969	4
MARK W. EASTLAND, JR.	Aug. 19, 1961	12
ROBERT F. STONEROCK	Sept. 30, 1969	4
R. BOB SMITH	Sept. 5, 1967	8
DRAKON B. ODOM	Aug. 25, 1972	4
RICHARD E. DARBY	Aug. 20, 1973	4

CURRENT MEMBERS

WILLIAM W. McABEE	July 17, 1971 Expires Aug. 25, 1979
CHARLES M. POTTER	Aug. 20, 1973 Expires Aug. 19, 1981
ROBERT C. ELLYSON	Aug. 26, 1974 Expires Aug. 25, 1978
J. VERN WILLIAMS	August 20, 1976 Expires Aug. 24, 1980
JANE C. HAYES	Dec. 16, 1977 Expires Aug. 17, 1981

*Deceased

FOREWORD

The profession of public accountancy in Florida is regulated by the provisions of law found in Chapter 473, Florida Statutes, a statement of which will be found hereinafter. This chapter is a compilation of Acts more specifically described as Chapter 15637, Acts of 1931, together with certain amendments and additions embodied in Chapters 17265, 17266 and 17267, Acts of 1935; and Chapters 24164, Acts of 1947. These in turn were an outgrowth of the original regulatory legislation known as Chapter 12290, Acts of 1927, under the provisions of which the then practicing accountant might apply for and receive a Certificate of Authority to thereafter practice as a Public Accountant. This Act also provided that the issuance of Certificates of Authority should cease after January 1, 1928. This provision was designed with the intention that henceforth entrance into the profession would be limited to successful candidates in the examination for certified public accountant.

Chapter 26483, Florida Laws 1951, Amended Section 473.08 and repealed Section 473.11; Chapter 26869, Florida Laws 1951, amended Section 473.21; Chapter 473, Florida Laws 1953, amended Section 473.09; Chapter 473, Florida Laws 1957, amended Section 473.29.

Under the provisions of law cited no person may practice in Florida as a Certified Public Accountant, or as a Public Accountant, unless such a person shall be the holder of a certificate, as a Certified Public Accountant or as a Public Accountant, in full force and effect, issued by the State Board of Accountancy. Both Certified Public Accountants and Public Accountants are governed by the same laws and practice under the same rules and regulations and standards of professional conduct and are subject to the same penalties of suspension and revocation of certificates. The Certified Public Accountant received his certificate as a result of an examination or by waiver of such examination. The Public Accountant received his certificate of authority by furnishing satisfactory evidence that he was in 1927 maintaining an office for the practice of public accountancy within the State of Florida, or was similarly employed at that time.

All Certified Public Accountants and Public Accountants are required to register annually with the State Board of Accountancy. Failure to register as required subjects such practitioner to suspension of his right to practice.

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LAW RELATING TO THE PRACTICE OF PUBLIC ACCOUNTING

Chapter 473, Florida Statutes 1969

473.011 Definitions of terms used in chapter.

473.021 Practicing without certificate or permit unlawful.

473.03 State board of accountancy; terms and qualifications.

473.04 Powers and duties of board.

473.05 Power of board to enjoin violations and to compel obedience to law or regulations.

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473.07 Meetings of board; quorum.

473.08 Qualifications of applicant for examination; certificates to successful examinees; standards.

473.09 Application; fee; disposition of fee.

473.10 Examination of applicants; subjects.

473.111 Registration and payment of fees by certified public accountants and public accountants.

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473.141 Communications between accountant and client privileged.

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473.161 Each member of a firm must have certificate; management of office.

473.171 Use of titles "certified public accountant" and "public accountant."

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473.201 Certificates granted to holders from other states.

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473.271 Contingent fees.

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473.31 Certain violations misdemeanors.

LAWS OF FLORIDA

473.011 DEFINITIONS OF TERMS USED IN CHAPTER.—

(1) Whenever the terms "certified public accountant" or "public accountant" are used in this chapter, except as used in subsection (3), they shall be deemed and construed to mean a person holding a certificate to practice as such, issued by the state under this chapter, or any law of the state heretofore in force and effect.

(2) Whenever the term "Florida practitioner" is used in this chapter, it shall be deemed and construed to mean a certified public accountant or public accountant, as defined in subsection (1), engaged in the practice of public accounting in Florida, whether as an individual, a partner or employee of a partnership, or a stockholder, officer, or employee of a professional corporation. It shall also be deemed and construed to mean a partnership or professional corporation of Florida practitioners.

(3) Whenever the term "out-of-state practitioner" is used in this chapter, it shall be deemed and construed to mean a certified public accountant, public accountant, or chartered accountant licensed and in good standing under the laws of any other jurisdiction and not by the State of Florida, whether as an individual, partner or employee of a partnership, or stockholder, officer or employee of a professional corporation. It shall also be deemed and construed to mean a partnership or professional corporation of out-of-state practitioners.

(4) Whenever the term "board" is used in this chapter, it shall be deemed and construed to mean the state board of accountancy created under this chapter or under prior law.

(5) Whenever the term "public accounting" is used in this chapter, it shall be deemed and construed to mean:

(a) All services offered to or performed for the public by a Florida practitioner or an out-of-state practitioner involving the use of accounting skills, specifically including, but not limited to, management services, and

(b) All services offered to or performed for the public by any other person, acting as an individual, as a partner or employee of a partnership, as a stockholder, officer or employee of a professional corporation, or as an officer or employee of any other corporation, involving the use of accounting skills, except as follows:

1. The keeping of books of account and related accounting records, including payroll records, and preparing trial balances;

2. The preparation of financial statements and submission thereof to others, if such statements are issued without certificate of expression or disclaimer of opinion as to the fairness of the representations shown therein and do not purport to result from an audit or examination;

3. The preparation of tax returns to be filed with any federal, state, county, or municipal office or agency, if the preparation of such returns by persons other than certified public accountants or public accountants is not prohibited by law or by regulations of such office or agency; and

4. The rendition of other management services.

History.—Subsec. 15, 26, ch. 15637, 1931; CGL 1936 Supp. 3935 (15), (25); sec. 1, ch. 69-36.
Note.—See former subsec. 473.01, 473.02.
cf.—Sec. 1.01 Person defined.

473.021 PRACTICING WITHOUT CERTIFICATE OR PERMIT UNLAWFUL.—

No person may practice in this state as a certified public accountant or public accountant, nor hold himself out to the public as being qualified to practice public accounting, or any phase or branch thereof, in the state, unless such person shall hold a certificate in good standing issued by the board as a certified public accountant or as a public accountant then in full force and effect under the provisions of this chapter, or shall be the holder of a special permit issued under the provisions of this chapter; however, neither a certificate nor a special permit shall be required to perform only services described in Section 473.131(2) and (3).

History.—Sec. 14, ch. 15637, 1931; CGL 1936 Supp. 3935 (14), 7875(4); sec. 2, ch. 69-36.
Note.—See former sec. 473.25.

473.03 STATE BOARD OF ACCOUNTANCY; TERMS AND QUALIFICATIONS.—

(1) The governor shall appoint five persons who are certified public accountants in good standing and engaged in the practice of public accounting in Florida, each of whom shall be a resident of and domiciled in the state, shall have held a valid certificate as a certified public accountant issued by the state board of accountancy of this state for at least ten years, and shall have practiced public accounting on a full time basis for at least ten years, and such persons and their successors in office shall constitute the State Board of Ac-

countancy of the Division of Professions of the Department of Professional and Occupational Regulation and shall have and exercise all the powers and authority vested by law in said board. The foregoing provisions of this section shall not apply to the members of the board duly appointed and serving on September 1, 1969, and such members shall continue in office and serve out the remainder of their terms for which they were appointed.

(2) All appointments to membership upon said board shall be for four years from the termination of the now existing terms. All persons appointed to membership upon said board shall hold office, after the expiration of their respective terms, until their successors are appointed and qualified. All vacancies upon the board shall be filled by appointment by the governor for the unexpired terms.

History.—Sec. 1, ch. 15637, 1931; CGL 1936 Supp. 3935 (1); sec. 3, ch. 69-36; subsec. 30, 35, ch. 69-106.

473.04 POWERS AND DUTIES OF BOARD.—

The board is charged with the responsibility for the administration of this chapter and may design and use a seal, compel the attendance of witnesses, administer oaths, take testimony and receive proofs concerning all matters within its jurisdiction. It shall have power to sue and be sued in its official name as an agency of the state. It shall formulate rules for its guidance, not inconsistent with the provisions of this chapter, and shall print the same for distribution. It shall prescribe a standard of professional conduct and formulate reasonable rules defining unethical practices for persons holding certificates under this chapter. Every person practicing as a certified public accountant or as a public accountant in this state under a certificate issued by the board or by special permit as provided by section 473.131 shall be governed and controlled by the rules and standards adopted by the board.

History.—Sec. 2, ch. 15637, 1931; CGL 1936 Supp. 3935 (2); sec. 4, ch. 69-36.

473.05 POWER OF BOARD TO ENJOIN VIOLATIONS AND TO COMPEL OBEDIENCE TO LAW OR REGULATIONS.—

(1) Whenever it shall appear to the board that any person is violating or about to violate the terms and provisions of this chapter, the board may file an application for injunction in its own name or proceedings in mandamus in the name of the state on its own relation, and by its counsel, alleging the facts and praying for an injunction or writ of mandamus, as the case may be, against such person, partnership, or corporation, and its members, officers, directors, stockholders or employees, restraining them from further violating, or commanding them to obey, such law. Upon proper application and showing that the defendant has not registered as required by the terms and provisions of this chapter, that the defendant is not in good standing under any certificate that may have been theretofore issued or is violating any of the provisions of this chapter, that a certificate to practice accountancy as a public accountant or certified public accountant has been denied said defendant, or suspended or revoked, or that this chapter has been, is about to be, or is being violated or disobeyed which showing may be made by affidavit, the judge of the court wherein the application shall be filed shall issue a restraining order or alternative writ of mandamus, and upon the final hearing shall grant and issue an injunction, including a mandatory injunction, or a peremptory writ of mandamus as prayed upon finding the truth and sufficiency of the application or petition, as the case may be.

(2) The court may enforce said injunction or writ of mandamus by punishment for contempt, and by such other writs and process, mesne or final, as are permitted to circuit courts and shall make such other orders or decrees as its discretion and the rules shall require. Such injunction or writ may be limited in time, perpetual or conditional, as may be necessary and proper to the enforcement of this chapter. The laws of the state now in force, and the rules of the supreme court regulating appeals in similar cases shall apply to appeals in cases brought under this section.

History.—Sec. 1, ch. 17265, 1935; CGL 1936 Supp. 3935 (2-a); sec. 2, ch. 29737, 1955; sec. 5, ch. 69-36.
cf.—Ch. 60 Injunctions.

473.06 ORGANIZATION OF BOARD; RECORDS.—

(1) The board shall annually elect one of its members as chairman and shall select a secretary who must be a member of the board. The board may designate an executive director. It shall make an annual written report to the governor. It shall keep all applications filed with the board, all documents under oath filed with the board, a record of all proceedings before the board, and shall maintain a registry of the names and addresses of all persons applying for, and of those receiving, certificates under this chapter. Any of the foregoing records or a certified copy thereof shall be prima facie evidence of all matters set forth therein, and shall be admissible in evidence in all of the courts of this state.

(2) The records of the board shall be kept and held as confidential to the extent that the privacy of certificate or permit holders and of applicants for certificates

or permits shall not be unreasonably invaded or impinged, except it is hereby deemed in the public interest that the names and addresses only of all applicants for examinations shall be a public record and shall be revealed as public information. The board shall adopt and enforce rules and regulations to assure such confidentiality.

History.—Sec. 3, ch. 15637, 1931; CGL 1936 Supp. 3935 (3); sec. 6, ch. 69-36.

473.07 MEETINGS OF BOARD; QUORUM.—

(1) Three members of the board shall constitute a quorum at any meeting duly called in accordance with the rules adopted by the board. The board shall meet at least twice each year to act upon applications to take the examination provided in section 473.08 and shall conduct examinations at least twice each year of those whose applications have been approved. The time for holding such examinations shall be fixed by the rules of the board and may be changed from time to time, but no such change shall be made unless at least ten days' notice thereof shall have been given to all persons who have pending applications. The board may meet at such places in the state as may be fixed by the board.

(2) The board may share facilities and personnel on an equitable basis with the Florida Institute of Certified Public Accountants and Florida Institute of Accountants, Inc. and its successors.

History.—Sec. 4, ch. 15637, 1931; CGL 1936 Supp. 3935 (4); sec. 7, ch. 69-36.

473.08 QUALIFICATIONS OF APPLICANT FOR EXAMINATION; CERTIFICATES TO SUCCESSFUL EXAMINEES; STANDARDS.—

(1) Any person shall be entitled to take an examination for the purpose of determining whether such person shall be permitted to practice in this state as a certified public accountant, if such person:

(a) Is a citizen of the United States, or has filed a petition for naturalization or a declaration of intention to become a citizen of the United States;

(b) Is domiciled in the state or is a student resident in the state;

(c) Is of good moral character;

(d) Is a graduate of at least a four-year accredited college or university course;

(e) At the time of application, has qualified for a degree with a major in accounting or has completed such courses as would constitute a major in accounting as determined by the board under subsection (4)(b); and

(f) Otherwise meets the qualifications specified in the rules of the board.

(2) A person who qualifies to take such examination pursuant to provisions of subsection (1) and who takes and passes such examination shall receive a certificate as a certified public accountant issued by the board and shall be permitted to practice public accounting in this state if he:

(a) Shall have attained the age of twenty-one years; and

(b) Shall have been domiciled in this state continuously for at least six months; and

(c) Shall have completed one year of employment in the office of a Florida practitioner or an out-of-state practitioner or shall have successfully completed an additional one year accounting course at an accredited college or university. However:

1. Any person employed as an accountant in the accounting department of the Florida Public Service Commission who is qualified to take an examination for the purpose of determining whether or not such person shall be permitted to practice in this state as a certified public accountant, and who takes and passes such examination, shall be entitled to receive a certificate under the provisions of this chapter, authorizing such person to practice in this state as a certified public accountant upon completion of one year of accounting work for said commission under the supervision and direction of a certified public accountant serving as director of the commission's accounting department.

2. Any person employed as an accountant or postauditor on the staff of the auditor general who is qualified to take an examination for the purpose of determining whether or not such person shall be permitted to practice in this state as a certified public accountant, and who takes and passes such examination, shall be entitled to receive a certificate, under the provisions of this chapter authorizing such person to practice in this state as a certified public accountant upon the completion of one year of experience as an accountant or postauditor under the supervision and direction of a certified public accountant serving as auditor general.

Proof of compliance with the provisions of this intro-

ductory paragraph of this subsection shall be established in such form as is prescribed by the board;

(3) A person not a citizen of the United States who has otherwise qualified under this section shall not receive a certificate as a certified public accountant and shall not be permitted to practice public accounting in this state until he becomes a citizen of the United States.

(4) The board shall have the authority to establish the standards for determining and shall determine:

(a) What educational institutions offer a four-year accredited college or university course; and

(b) What courses constitute a major in accounting; and

(c) What courses constitute an additional one year accounting course acceptable in lieu of one year of employment.

History.—Sec. 5, ch. 15637, 1931; CGL 1936 Supp. 3935 (5); sec. 1, ch. 26483, 1951; sec. 8, ch. 69-36; sec. 8, ch. 69-82; subsec. 2, 3, ch. 69-168.

473.09 APPLICATION; FEE; DISPOSITION OF FEE.—

All persons desiring to receive a certificate by examination to practice as a certified public accountant in this state shall file a written application to take an examination before the board, such application to be upon a form prescribed by the board and signed and sworn to by the applicant. Each applicant shall remit to the board at the time of filing such application such sum of money as the board from time to time may prescribe. If such application is approved by the board, such sum of money shall be retained by the board and expended, administered, or otherwise disposed of in accordance with the laws of the state. If such application shall be denied, such sum of money shall be returned to the applicant, except for an amount to be established by the board, not to exceed twenty-five dollars.

History.—Sec. 6, ch. 15637, 1931; CGL 1936 Supp. 3935 (6); sec. 1, ch. 29785, 1955; sec. 9, ch. 69-36.

cf.—Sec. 215.37 Examining and licensing boards to be financed from fees collected; moneys deposited in trust funds, ten percent to general revenue fund; appropriation.

Sec. 455.03 Dispensing with examination of veterans.

473.10 EXAMINATION OF APPLICANTS; SUBJECTS.—

The board shall conduct examinations by the propounding of questions in writing. The method of conducting the examination and all regulations concerning the same shall be prescribed by the board in rules to be adopted in accordance with this chapter. The board shall prescribe by such rules methods for grading papers, and shall prescribe what shall constitute a passing grade entitling the applicant to a certificate. The examination shall be in theory of accounts, practical accountancy, auditing, commercial law as affecting accountancy, ethics, and such other related subjects as shall be specified by the board.

History.—Sec. 7, ch. 15637, 1931; CGL 1936 Supp. 3935 (7); sec. 10, ch. 69-36.

473.111 REGISTRATION AND PAYMENT OF FEES BY CERTIFIED PUBLIC ACCOUNTANTS AND PUBLIC ACCOUNTANTS.—

(1) Each person holding a certificate as a certified public accountant or as a public accountant of this state, shall on or before January 1 in each year, notify the board in writing of his present place of residence, his present employer, and such other information as the board may require. At the time of transmitting such information he shall pay to the secretary of the board a registration fee each year in an amount to be established by the board from time to time.

(2) Thereupon, if such person shall have fully complied with the provisions of subsection (4) of this section and with applicable rules and regulations adopted by the board pursuant to the succeeding subsections of this section, the board shall issue to such person a registration card showing that such person has duly registered and is entitled to practice in the state as a certified public accountant or as a public accountant, as the case may be, for said year. If any person holding a certificate as a certified public accountant or as a public accountant shall fail to register and pay the fee annually, within the time and in the manner provided by this section, then at any time thereafter the board may give notice to such person by registered mail at his address shown upon the records of the board requiring such person to register and pay such fee within thirty days after the mailing of such notice. If such person shall fail to register and pay the said fee within the said period of thirty days, the board shall enter an order suspending the certificate of such person, and thereupon such person shall no longer be entitled to exercise or enjoy any of the rights or privileges conferred by such certificate until he shall have been reinstated by the board after having registered and paid double all registration fees, as provided in this section. However, if reasonable cause is shown, then the delinquent certificate holder shall pay only the regular registration fees. If such person shall fail to register and pay such an-

nual fee for a period of five consecutive years, the board may, before reinstating such person, require him to pass an examination prescribed by the board for reinstatement, which examination may be oral or written, in the discretion of the board.

(3) Each partnership or professional corporation practicing public accounting in the state shall register as such and pay a registration fee in an amount to be established by the board from time to time.

(4) Each individual who is a Florida practitioner as defined in Section 473.011 shall hereafter be required from time to time to reestablish his professional knowledge and competency to practice public accounting as defined in said section. This shall be required of each within three years from January 1, 1974, or within three years from the first day of January next following their original certification by the board, and thereafter within three years from the first day of January immediately following the initial reestablishment and each succeeding reestablishment of his professional knowledge and competency. Each shall reestablish his professional knowledge and competency by one of the following means:

(a) Completion of a program of continuing professional education in public accounting subjects prescribed or approved by the board, or

(b) Taking and passing written professional examinations in public accounting subjects prescribed by the board and conducted and graded by it or under its direction.

(5) The certificates of each individual who shall fail to reestablish his professional knowledge and competency within the time and manner as by this law required shall forthwith be suspended but shall be reinstated upon such reestablishment and upon compliance with rules and regulations adopted by the board governing such cases.

(6) The board shall adopt rules and regulations to implement and carry out the provisions of this law. In doing so the board shall comply with or require compliance with the following:

(a) Regarding programs of continuing professional education:

1. Each such individual within the three years immediately preceding his reregistration shall have completed prescribed or approved courses of study consisting of a minimum number of hours of educational instruction or training in subjects approved by the board. Such minimum number of hours shall be established by the board and shall not be less than 90 hours nor more than 120 hours. Each such individual who completes 25 per cent of the established minimum number of hours in each of three consecutive calendar years immediately preceding a time of reestablishment of his professional knowledge and competency shall be deemed to have complied with this requirement; however, for purposes hereof, the calendar year ending December 31, 1974 shall be deemed to include the full time from the effective date of this act to and including December 31, 1974. Further, the board shall establish the proportion of the total minimum hours required hereby which shall be in accounting related and auditing related subjects, as distinguished from federal and local taxation matters and management services, but in no event shall such proportion be less than 25 per cent of the total minimum hours required to comply herewith.

2. Programs of continuing professional education approved by the board shall be formal programs of learning which contribute directly to the professional competency of an individual following licensure to practice public accounting.

(b) Regarding written professional examinations:

1. The examinations shall cover accounting related and auditing related subjects, particularly current developments, as well as rules of professional conduct and rules of the State Board of Accountancy.

2. At the discretion of the board, the examinations may be open book. All examinations shall be written and shall be proctored.

3. Registrants shall be informed in advance of the rules governing the conduct of the examination.

4. Examinations shall be given at least twice a year.

5. Individuals who take and fail an examination shall be accorded the opportunity to take subsequent examinations.

(7) The board in implementing and carrying out the provisions of this law shall give consideration to and in those instances where it appears to it to be desirable and convenient for accomplishing the purposes of this law may utilize any of the following:

(a) Professional development programs of the American Institute of Certified Public Accountants and of state societies of certified public accountants.

(b) Technical sessions at meetings of the American Institute of Certified Public Accountants, state societies, chapters and other organizations.

(c) University and college courses.

(d) Formal organized in-firm education programs.

(8) The board shall establish reasonable fees, costs and service charges to be paid and received because of or incident to the programs of continuing professional education, examinations, record making and keeping, and other matters required by this law and rules of the board adopted pursuant to this law.

(9) (a) Individuals who hold certificates as certified public accountants or public accountants issued by the board but who do not practice public accounting in Florida because of illness, military service, retirement, non-residence or non-public practice shall be exempted from those provisions of this act requiring the completion of programs of continuing professional education and examinations, conditioned upon their full compliance with all rules of the board respecting such persons; however:

1. Such individuals must request exemption and shall not practice public accounting in Florida until they have reestablished their professional knowledge and competency in the manner by this law required, and

2. There shall be endorsed on any registration card issued to such person a statement of the fact that the certificate of such person is inoperative to permit such person to practice public accounting in Florida and the cause therefor.

(b) The exemption provisions of subsection (9)(a) hereof do not apply to certified public accountants or public accountants serving as auditor general for the legislature or as director of accounting for the Florida Public Service Commission or to certified public accountants or public accountants who are employed as accountants or post-auditors or who perform accounting or postauditing duties on the staff of the auditor general or for the Florida Public Service Commission.

History.—Sec. 8, ch. 15637, 1931; CGL 1936 Supp. 3935 (8); sec. 1, ch. 24164, 1947; sec. 11, ch. 69-36; sec. 127, ch. 71-355.

Note.—See former sec. 473.12.

cf.—Sec. 1.01 Defines registered mail to include certified mail with return receipt requested.

473.121 PUBLICATION OF LISTS OF PUBLIC ACCOUNTANTS.—

The board may, in its discretion, establish such rules and regulations as to the publication of lists of persons holding certificates as certified public accountants and public accountants, as may in the judgment of the board be in the public interest.

History.—Sec. 9, ch. 15637, 1931; CGL 1936 Supp. 3935 (9); sec. 12, ch. 69-36.

Note.—See former sec. 473.13.

473.131 SPECIAL PERMITS.—

(1) The board shall adopt rules and regulations providing for the issuance of special permits upon written application, as a privilege to out-of-state practitioners, for the purpose of enabling such practitioners to perform public accounting services in Florida in fulfilling specific engagements. No such special permit shall be valid for more than sixty days after its issuance, and no permit shall cover more than one engagement. After the expiration of sixty days, a new permit shall be required. The names of all out-of-state personnel coming into the state and such other information as the board may require shall be furnished to the board. The board shall make reasonable provisions for the timely furnishing of such names and information and for the substitution of personnel.

(2) A special permit shall not be required if the out-of-state practitioner is entering the state solely for the purpose of preparing federal tax returns or advising as to federal tax matters.

(3) A special permit shall not be required if the out-of-state practitioner is entering the state solely for the purpose of serving as a bona fide employee of a Florida practitioner in performing services for the clients of the Florida practitioner.

(4) Each out-of-state practitioner applying for a special permit shall pay to the board the sum of ten dollars for each of the out-of-state personnel whose services will be used in fulfilling the specific engagement. From the fees paid for special permits the board shall appropriate and annually spend at least one half that amount for the purpose of investigating compliance with the provisions of this chapter and the rules of the board, and for taking such remedial action as may be indicated. This requirement shall not be construed to limit the expenditures for such purposes.

(5) The application by an out-of-state practitioner

for a special permit shall constitute the appointment of the department of state as his agent on whom process may be served in any action or proceeding against him arising out of any transaction or operation connected with or incidental to fulfilling the specific engagement for which the special permit was issued.

History.—Sec. 12, ch. 15637, 1931; CGL 1936 Supp. 3935 (12); sec. 13, ch. 69-36; subsec. 10, 35, ch. 69-106.
Note.—See former sec. 473.14.

473.141 COMMUNICATIONS BETWEEN ACCOUNTANT AND CLIENT PRIVILEGED.—

(1) All communications between certified public accountants and public accountants and the person for whom such certified public accountant or public accountant shall have made any audit or other investigation in a professional capacity, and all information obtained by certified public accountants and public accountants in their professional capacity concerning the business and affairs of clients shall be deemed privileged communications in all of the courts of this state, and no such certified public accountant or public accountant shall be permitted to testify with respect to any of said matters, except with the consent in writing of such client or his legal representative.

(2) Such communications shall not be deemed privileged from disclosure in any disciplinary investigations or proceedings conducted under or pursuant to this chapter before the board, or judicial review of same; and in any such proceedings any certified public accountant or public accountant may, without the consent of his client, testify with respect to said matters, or be compelled, by subpoena of the board pursuant to section 473.261, to testify or produce records, books or papers with respect to said matters or communications.

(3) Communications disclosed or testified to the board pursuant to the provisions of subsection (2) above, and records of the board regarding same, shall for all other purposes and proceedings continue to be privileged communications in all of the courts of this state.

History.—Sec. 13, ch. 15637, 1931; CGL 1936 Supp. 3935 (13); sec. 14, ch. 69-36.
Note.—See former sec. 473.15.

473.151 USE OF "CERTIFIED PUBLIC ACCOUNTANTS" AND "PUBLIC ACCOUNTANTS" IN FIRM NAME; OTHER DESIGNATIONS.—

(1) Any partnership every partner of which is a certified public accountant, and any professional corporation, every stockholder of which is a certified public accountant shall, after registering the firm name with the board, use the designation "certified public accountants" in connection with its name.

(2) Any partnership which has as partners both certified public accountants and public accountants and any professional corporation which has as stockholders both certified public accountants and public accountants shall, after registering the firm name with the board, use the designation "public accountants" in connection with its name.

(3) No words or phrases shall be used by any certified public accountant or public accountant to indicate a specialty; nor shall a Florida practitioner designate by printed or written words that the Florida practitioner holds any membership in any society, association, or organization other than the American Institute of Certified Public Accountants, the Florida Institute of Certified Public Accountants and Florida Institute of Accountants, Inc., and their successors.

(4) A Florida practitioner not using the name of an out-of-state practitioner as provided in section 473.241 may designate by printed or written words that he is a member of an association of accounting firms or is a correspondent of another practitioner if such membership or correspondent relationship has been approved by the board.

History.—Sec. 17, ch. 15637, 1931; CGL 1936 Supp. 3935 (17); sec. 15, ch. 69-36.
Note.—See former sec. 473.17.

473.161 EACH MEMBER OF FIRM MUST HAVE CERTIFICATE; MANAGEMENT OF OFFICE.—

(1) No partnership or professional corporation shall use the designation "certified public accountants" in connection with its name unless all partners or stockholders are holders of certificates as certified public accountants issued by the board.

(2) No partnership or professional corporation shall use the designation "public accountants" in connection with its name unless all partners or stockholders are holders of certificates as certified public accountants or public accountants issued by the board.

(3) It shall be unlawful for any office of a Florida practitioner to be managed by anyone other than a certified public accountant or public accountant registered as such in Florida. Such management shall be on a full time basis during normal business hours for each office.

History.—Sec. 11, ch. 15637, 1931; CGL 1936 Supp. 3935 (11), 7875(3); sec. 4, ch. 24164, 1947; sec. 15, ch. 57-1; sec. 16, ch. 69-36; sec. 128, ch. 71-355.
Note.—See former sec. 473.26.

473.171 USE OF TITLES "CERTIFIED PUBLIC ACCOUNTANT" AND "PUBLIC ACCOUNTANT."—

(1) Any person who shall receive from the board under this chapter, or who shall have heretofore received from the board, a certificate to practice as a certified public accountant, shall be styled and known as a "certified public accountant" and no other person shall assume to use such title or the abbreviation "C.P.A." or any other word, words, letters or figures to indicate that the person using the same is a certified public accountant.

(2) Any person who has heretofore received from the board a certificate of authority to practice as a public accountant shall be styled and known as a "Public Accountant" and no other person, except a certified public accountant, shall assume to use such designation to indicate that such person is entitled to practice as a public accountant in this state.

History.—Sec. 10, ch. 15637, 1931; sec. 1, ch. 17267, 1935; CGL 1936 Supp. 3935(10), 7875(2); subsec. 17, 33, ch. 69-36.
Note.—See former sec. 473.24.

473.181 NAME OF FLORIDA PRACTITIONER; WHERE USE OF NAME PROHIBITED.—

(1) A Florida practitioner practicing as a sole practitioner must use his own name as identification except as provided under subsection (3) relating to use of the name of a deceased partner.

(2) Two or more Florida practitioners practicing as a partnership or professional corporation must use the name or names of living, retired, or deceased Florida practitioners who are or were partners or stockholders of such organization as identification. Any living Florida practitioner whose name is included must be an active partner or stockholder of the partnership or professional corporation or a partner or stockholder retired from the practice of public accounting.

(3) The name of a deceased partner or stockholder may be continued in the name of a partnership or professional corporation if no imposition or deception is practiced through this use.

(4) The term "and company," or "and associate(s)" may not be used in a partnership name unless such term represents at least one living partner whose name is not otherwise included. The use of any other term or assumed name is prohibited.

(5) Nothing herein shall be construed to prohibit a Florida practitioner from complying with the laws of the state as to identification if operating as a professional corporation.

(6) Nothing herein shall be construed to prohibit a Florida practitioner from adopting the same name as an out-of-state practitioner as provided in section 473.241. The use of any additional name by such Florida practitioner is prohibited.

(7) No Florida practitioner or out-of-state practitioner practicing public accounting in Florida under section 473.131 or section 473.241, shall use or permit the use of the name in the state of such Florida practitioner or out-of-state practitioner or any part thereof, in any way or manner likely to cause a reasonable man to believe that the Florida practitioner or out-of-state practitioner is associated with a business, firm, or company which is not engaged in the practice of public accounting and subject to regulation by the board.

History.—Sec. 19, ch. 69-36.

473.191 RECORDS, ETC., TO REMAIN PROPERTY OF ACCOUNTANT.—

All statements, records, schedules and memoranda made by a certified public accountant or a public accountant or by the employee or employees of a certified public accountant or of a public accountant, incident to, or in the course of, professional service to a client, except the reports submitted by such certified public accountant or public accountant to the client, shall be and remain the property of such certified public accountant or public accountant in the absence of an express agreement between the certified public accountant or public accountant and the client.

History.—Sec. 19, ch. 15637, 1931; CGL 1936 Supp. 3935 (18); sec. 18, ch. 69-36.
Note.—See former sec. 473.18.

473.201 CERTIFICATES GRANTED TO HOLDERS FROM OTHER STATES.—

(1) Upon application, the board shall issue a reciprocal certificate to the holder of a valid, unrevoked certificate issued by, or under the authority of, another state or political subdivision of the United States only if:

(a) The original certificate was secured as the result of a written examination which in the judgment of the board was the equivalent of the examination given by the board at the time the applicant passed such written examination; provided, however, that if such written examination did not include the subject of ethics the application shall not be denied for that reason. In any event, the

board shall require all applicants to take and pass the same current open book examination in ethics given to applicants for the written examination in the state before issuance of a reciprocal certificate;

(b) The applicant meets all the requirements in effect, at the time of the application, for applicants to take the Florida examination;

(c) The applicant is a resident of and domiciled in the state;

(d) The applicant intends to enter into the full-time, year-round practice of public accounting in the state; and

(e) The board is otherwise fully satisfied as to the moral and technical fitness of the applicant.

(2) Failure of the holder of a certificate issued under this section to be domiciled in and practice public accounting on a substantially full-time basis in the state for a continuous period of three years immediately after issuance of such certificate shall be prima facie evidence of the lack of the requisite intent and sufficient grounds for revocation of the reciprocal certificate issued by the board.

(3) The suspension or revocation, for misconduct, of a certificate as certified public accountant issued by another state or political subdivision of the United States, which certificate was used as the basis for issuance of a certificate under this section, shall be grounds for revocation of the reciprocal certificate issued by the board.

(4) Each applicant shall remit to the board at the time of filing such application such sum of money as the board from time to time may prescribe. If such application is withdrawn or denied, such sum of money shall not be returned to the applicant.

History.—Sec. 21, ch. 15637, 1931; CGL 1936 Supp. 3935 (20); sec. 2, ch. 24164, 1947; sec. 20, ch. 69-36.
Note.—See former sec. 473.19.
cf.—Sec. 101 defines registered mail to include certified mail with return receipt requested.

473.21 DISPOSITION OF FEES; COMPENSATION OF BOARD MEMBERS.—

All moneys collected by the board from fees prescribed or authorized to be charged by this chapter shall be received and accounted for by the board. Such moneys shall be deposited in the state treasury to the credit of the board. Appropriation shall be made for the expenses of administering the provisions of this chapter, which shall include the costs of taking testimony and procuring the attendance of witnesses before the board or its committees, of all legal proceedings taken under the provisions of this chapter for the enforcement thereof, of educational programs for the benefit of practicing certified public accountants, practicing public accountants and their employees, and of all publicity campaigns and activities to inform the public of the character and value of the services rendered by certified public accountants and public accountants. Each member of the board shall receive ten dollars per day, or any part of a day, while attending official board meetings and shall receive per diem and mileage as provided in section 112.061 from place of their residence to place of meeting and return and for time actually expended in performance of the duties imposed by this chapter. All bills shall be audited and approved by the board or by a committee of the board appointed for that purpose.

History.—Sec. 23, ch. 15637, 1931; sec. 2, ch. 17267, 1935; CGL 1936 Supp. 3935(22); sec. 3, ch. 24164, 1947; sec. 111, ch. 26869, 1951; sec. 22, ch. 28215, 1953; sec. 24, ch. 57-1; sec. 15, ch. 61-514; sec. 21, ch. 69-36.
cf.—Sec. 215.37 Examining and licensing boards to be financed from fees collected; moneys deposited in trust funds; ten percent to general revenue fund; appropriation.
Sec. 455.03 Dispensing with examination of veterans.

473.22 CARD, SIGN, ETC., AS EVIDENCE AGAINST ACCOUNTANT.—

The display of a card, sign, advertisement or directory listing, or the issuance of a letterhead, bearing a person's name as a practitioner of public accounting, shall be prima facie evidence in any hearing or prosecution against such person that the person whose name is so carried thereon is responsible for the same and that he is announcing himself thereby to be engaged in the practice of public accounting. In any hearing or prosecution under this chapter, the proof of a single act prohibited by law shall be sufficient, without proving a general course of conduct.

History.—Sec. 20, ch. 15637, 1931; CGL 1936 Supp. 3935 (19).

473.231 OCCUPATIONAL LICENSES.—

No state, county, or municipal official charged with the duty of collecting occupational taxes and issuing occupational licenses shall issue to any person an occupational license to practice public accounting unless said person so applying for an occupational license shall produce to said official a registration card for the year

in which application is made issued by the state board of accountancy showing that said applicant is the holder of a license to practice as a public accountant or as a certified public accountant under the provisions of the laws of this state.

History.—Sec. 5, ch. 24164, 1947; sec. 22, ch. 69-36.
Note.—See former sec. 473.27.

473.241 FLORIDA PRACTITIONER AS AGENT OR REPRESENTATIVE OF OUT-OF-STATE PRACTITIONER; USE OF SAME NAME; RESPONSIBILITY; SERVICE OF PROCESS ON OUT-OF-STATE PRACTITIONER.—

(1) A Florida practitioner may practice under the same name as an out-of-state practitioner if the Florida practitioner maintains an office on a full-time basis and acts as agent for the out-of-state practitioner. No such Florida practitioner may act as agent for more than one out-of-state practitioner or association of out-of-state practitioners practicing under substantially the same name, and no out-of-state practitioner may have as his agent more than one such Florida practitioner. Every such Florida practitioner who acts as agent for an out-of-state practitioner must hold a certificate in good standing to practice as a certified public accountant issued by the board and be a resident of and domiciled in the state. All public accounting services performed in the state must be performed by such Florida practitioner, except that an out-of-state practitioner may perform public accounting services in the state under the provisions of section 473.131. No such Florida practitioner may employ a partner or stockholder of an out-of-state practitioner for which the Florida practitioner acts as agent in this state unless such person has applied for a reciprocal certificate to practice public accounting in the state under section 473.201 or has filed an application to take the examination under section 473.09. No such Florida practitioner may retain in his employ a partner or stockholder of an out-of-state practitioner for which such Florida practitioner acts as agent if such person's application for a reciprocal certificate to practice public accounting in the state has been withdrawn or finally denied by the board, or if such person has not passed the examination within eighteen months after the filing of such application.

(2) By accepting the privilege granted by this section, both the out-of-state practitioner and the Florida practitioner shall be fully responsible for the public accounting services performed in this state by the other and for complying with the requirements of this law and the rules of the board. The out-of-state practitioner and the Florida practitioner shall signify their acceptance of this responsibility on forms to be provided by and filed with the board, and the submission of such forms to the board shall signify the out-of-state practitioner's consent to the appointment of the Florida practitioner as his agent for the service of process in this state.

(3) All out-of-state practitioners who have been represented by a representative, agent, or manager under the provisions of former section 473.16 shall be subject to the provisions of this section. However, if this section is held to be invalid so as to impair the rights heretofore enjoyed by such practitioners under former section 473.16, such practitioners may continue to be represented by a representative, agent or manager as provided in former section 473.16.

(4) Nothing in this law shall be deemed or construed to prohibit an out-of-state practitioner from employing a Florida practitioner to perform public accounting services in the state.

History.—Sec. 16, ch. 15637, 1931; CGL 1936 Supp. 3935 (16); sec. 23, ch. 69-36.
Note.—See former sec. 473.16.

473.251 SUSPENSION OR REVOCATION OF CERTIFICATES; FORFEITURE OF PRIVILEGE OF SPECIAL PERMITS AND AGENCY RELATIONSHIPS; GROUNDS.—

(1) The certificate of any person to practice as a certified public accountant or as a public accountant may be revoked or suspended for a definite period not to exceed five years when it shall appear to the board:

(a) That such person has been convicted of a felony; or

(b) That the certificate was obtained by fraud or deceit; or

(c) That such person has been guilty of any fraudulant, wrongful, or unlawful act while holding such certificate; or

(d) That such person was guilty of a fraudulent, wrongful, or unlawful act prior to the issuance of the certificate of which the board did not have knowledge at the time of the issuance of the certificate; or

(e) That any reason exists which would have justified the refusal of the certificate in the first instance; or

(f) That the holder of a certificate has committed any act which renders him unfit to associate with

the fair and honorable members of the public accounting profession; or

(g) That such person was guilty of a violation of the provisions of this chapter or of any of the rules of the board; or

(h) That such person has been convicted under section 473.31.

(2) Every out-of-state practitioner who performs public accounting services in the state under a special permit issued by the board or for which a special permit should have been obtained as provided in section 473.131 and who, in connection with the engagement for which such special permit was issued or should have been obtained, knowingly engages in activities which, if he were the holder of a certificate issued by the board, would be cause for the board to suspend or revoke such certificate, shall have such special permit revoked and shall forfeit the privilege of receiving special permits for a period of up to one year for the first offense, for one year for the second offense committed within a period of two years from the date of the first offense, and permanently for the third offense committed within a period of five years from the date of the first offense.

(3) Every Florida practitioner who acts as agent for an out-of-state practitioner, as provided in section 473.241, shall be responsible for the acts of the out-of-state practitioner related to the practice of public accounting in Florida, regardless of where committed, and the board may suspend or revoke the certificate of any or all of the partners or stockholders of the Florida practitioner if the out-of-state practitioner knowingly engages in activities related to the practice of public accounting in the state, which, if he were the holder of a certificate issued by the board, would be cause for the board to suspend or revoke such certificate.

(4) Every out-of-state practitioner who has an agent in the state, as provided in section 473.241, and who knowingly engages in activities in connection with the practice of public accounting in the state which, if he were the holder of a certificate issued by the board, would be cause for the board to suspend or revoke such certificate shall forfeit the privilege of having an agent in the state for a period of up to one year for the first offense, for one year for the second offense committed within a period of two years from the date of the first offense, and permanently for the third offense committed within a period of five years from the date of the first offense.

(5) If a Florida practitioner, as agent for an out-of-state practitioner, as provided in section 473.241, or an out-of-state practitioner who has as an agent a Florida practitioner, as provided in section 473.241, knowingly violates the provisions of this law or the rules of the board, the board may prohibit the Florida practitioner from acting as such agent for an out-of-state practitioner for a period of up to one year for the first offense, for one year for the second offense committed within a period of two years from the date of the first offense, and permanently for the third offense committed within a period of five years from the date of the first offense.

(6) The penalties provided in subsections (2), (3), (4) and (5) shall apply to individual certified public accountants, public accountants, and chartered accountants. The board may in its discretion invoke such penalties against Florida and out-of-state partnerships or professional corporations, but only upon a finding that they directed unlawful activities or were negligent in supervising such activities of either their partners, stockholders, or employees.

History.—Sec. 22, ch. 15637, 1931; CGL 1936 Supp. 3935 (21); sec. 24, ch. 69-36.

Note.—See former sec. 473.20.

cf.—Sec. 1.01 Defines registered mail to include certified mail with return receipt requested.

473.261 PROCEDURE FOR ENFORCEMENT.—

(1) All penalties provided by this chapter to be invoked by the board shall be invoked only after a hearing before the board and only by the affirmative vote of at least four members of the board. The board shall adopt rules of procedure not inconsistent with chapter 120 for the conduct of hearings; however, where a practitioner has been declared to be mentally incompetent or insane by a court of competent jurisdiction, his certificate or permit shall thereupon stand suspended until the practitioner shall thereafter be adjudicated mentally competent or sane by a court of competent jurisdiction, then he may apply to the board for reinstatement and the board shall then reinstate the suspended certificate or permit upon finding the holder to be qualified to practice.

(2) The board shall have the power to conduct investigations of possible violations of this chapter or the rules of the board to determine whether there is probable cause to take disciplinary action against the holder of a certificate issued by the board or against an out-of-state practitioner as provided in section 473.241(2) and (4). In aid of such investigations, the board shall have the power to issue subpoenas to compel witnesses to testify and to produce evidence.

(3) The board may designate investigating officers to conduct investigations who shall be competent by reason of training or experience. Upon completion of his investigation, the investigating officer shall file a report with the board. The board shall review the report and may find probable cause or no probable cause or may return the report to the investigating officer for further investigation.

(4) If the board finds probable cause, it shall direct that a complaint be filed setting forth the particular act or acts of conduct for which the person or practitioner is sought to be disciplined.

(5) When any such complaint shall be filed, a copy thereof shall be mailed, under the direction of the board, by registered mail, to the person or practitioner against whom such complaint is made, at the address of such person or practitioner as shown upon the records of the board; and with such copy of the complaint there shall be transmitted a notice that a hearing thereon will be had before the board at a time and place to be specified, not less than thirty days after the mailing of such notice. The board may retain counsel to advise it and additional counsel to prosecute the complaint.

(6) If the complaint is sustained, the board may enter an order invoking the appropriate penalty, as provided by this section, or may censure or place on probation the person or practitioner found guilty of the violation. If the complaint is not sustained, an order shall be entered by the board exonerating the person or practitioner involved.

History.—Sec. 25, ch. 69-36.

473.271 CONTINGENT FEES.—

Public accounting services shall not be rendered or offered in the state for a fee which shall be contingent upon the findings or results of such service. However, this section does not apply to services involving federal, state, or other taxes in which the findings are those of the tax authorities and not those of the accountant. Fees to be fixed by courts or other public authorities, which are therefore of an indeterminate amount at the time an engagement is undertaken, are not regarded as contingent fees within the meaning of this section.

History.—Sec. 26, ch. 69-36.

473.281 EMPLOYING FELONS, ETC.—

Except at the discretion and by permission of the board no Florida practitioner shall knowingly employ anyone or have anyone in his employ whose certificate or permit has been revoked or suspended (other than for failure to reestablish professional knowledge and competency as required by law or for non-payment of registration fees) and not reinstated by the board, or a board of any other jurisdiction, or who has been disbarred, and not reinstated, by the treasury department, or who has been convicted of a felony and whose civil rights have not been restored.

History.—Sec. 27, ch. 69-36.

473.291 SOLICITATION.—

A Florida practitioner or an out-of-state practitioner shall not in this state, or outside this state when the effect is to accomplish within this state that which is prohibited within this state, directly or indirectly solicit public accounting engagements to be performed in the state:

(1) By means of circulars or advertisements, by unsolicited personal communication or interview, or by any other means;

(2) By directly or indirectly sponsoring social affairs for the promotion of public accounting engagements in this state, except for existing clients and firm personnel;

(3) By distributing publications or newsletters except to firm personnel, existing clients, other Florida practitioners, out-of-state practitioners, and other persons who have without solicitation requested such publications or newsletters;

(4) By publicly advertising professional attainments or services; or

(5) By holding memberships in associations of specific industries or by regularly attending meetings of such associations. However, in the case of out-of-state practitioners, this subsection refers only to associations domiciled in Florida.

History.—Sec. 28, ch. 69-36.

473.30 BIDDING.—

(1) A Florida practitioner or out-of-state practitioner shall not make a competitive bid for the performance of public accounting services in this state. No agent, as provided in section 473.241, shall perform public accounting services in this state if the contract for such services was obtained by competitive bid. No special permit shall be issued for the performance of public accounting services if the contract for such services was obtained by competitive bid.

(2) The board shall adopt rules and regulations for the interpretation and enforcement of this section.

History.—Sec. 29, ch. 69-36.

473.31 CERTAIN VIOLATIONS MISDEMEANORS.—Any person who shall knowingly and willfully violate any of the provisions of subsequent 473.021 or 473.171 shall be guilty of a misdemeanor of the second degree, punishable as provided in section 775.082 or section 775.083.

History.—Sec. 18, ch. 15637, 1931; CGL 1936 Supp. 7875 (1); sec. 7, ch. 22858, 1945; sec. 30, ch. 69-36; sec. 416, ch. 71-136.
Note.—See former sec. 473.23.

RULES
OF
FLORIDA STATE BOARD OF ACCOUNTANCY

Chapter 1

PURPOSE, ORGANIZATION, RULE MAKING PROCEEDINGS, ETC.

21A-1.01 Purpose of Rules
21A-1.02 Organization
21A-1.03 Rule Making Proceedings
21A-1.04 Declaratory Statements
21A-1.05 Decisions Determining Substantial Interest

21A-1.01 Purpose of Rules

The public interest warrants the licensing and regulation of persons professing expertise in accounting who perform professional accounting services including the expression of opinions on financial statements and other information upon which the public necessarily relies. A distinguishing mark of a professional is his acceptance of responsibility to the public. The reliance of the public, the government and the business community on sound financial reporting and advice on business affairs and the importance of these matters to the economic and social aspects of life impose particular obligations on certified public accountants. A person who enters the profession of accountancy is assumed to accept an obligation to uphold its principles, to work for increased knowledge and to abide by Chapter 473, Florida Statutes (the Florida Accountancy Act), and rules promulgated by the State Board of Accountancy pursuant to and in accordance with authority granted by Chapter 473, F.S. The purpose of these rules is to promote and protect the public interest by implementing Chapter 473, Florida Statutes, to better define and more clearly specify portions thereof for the guidance of certified public accountants and those persons who rely upon the services of certified public accountants.

General Authority 473.04, 120.54 F.S. Law Implemented 473.04, 120.53 F.S.

21A-1.02 Organization

(1) Name—Throughout these regulations the State Board of Accountancy may be referred to as "the Board".

(2) Principal Office, Mailing Address and Telephone Number—The mailing address of the Board is P.O. Box 13475, Gainesville, Florida 32604. The telephone number of the Board is (904) 372-2032. The Board shall establish the location of the principal office and other offices which may be necessary to effectively administer Chapter 473, Florida Statutes. The office is open from 8:00 A.M. to 5:00 P.M. on weekdays.

(3) Qualifications, Powers and Staffing—The Board shall be composed of five (5) resident certified public accountants, each of whom shall have held a certificate as a certified public accountant issued under Chapter 473, Florida Statutes, for at least ten years and shall have practiced public accounting on a full-time basis for at least ten years and who, at the time of appointment, shall be engaged in the practice of public accounting. The Board shall administer Chapter 473, Florida Statutes, and Chapter 21A, Florida Administrative Code, to protect those persons who may rely upon licensees for accounting services in the State of Florida, as well as to protect the licensee and applicants for license. The Board may designate an executive director, who in turn, with the Board's approval, may employ such staff to allow for the proper execution and administration of the Board's responsibilities. The Board may design and use a seal, compel the attendance of witnesses, administer oaths, take testimony and receive proofs, sue and be sued in its official name as an agency of the State of Florida and formulate rules for its guidance.

(4) Annual Meeting—The annual meeting of the Board shall be held in June of each year.

(5) Agency Head—The agency head shall be the collegial body known as the State Board of Accountancy.

(6) Public Information and Inspection of Records—All public records of the Board are open for inspection and examination under the supervision of an employee of the Board upon appointment during normal office hours of state agencies. Copies of such records shall be provided to any person at cost. All records shall be public except those made confidential by law, which exemptions shall consist of:

(a) Personal financial statements and other personal information the release of which would constitute an unwarranted invasion of privacy;

(b) Communications between a certified public accountant and his client unless authorized in writing for public release by the client; and

(c) Such other information deemed by law to be confidential.

(7) Public Access to Board—All Board proceedings are open to the public unless specifically provided otherwise by law.

(8) Officers: Delegation of Powers—At the annual meeting the Board shall elect a Chairman, who shall be presiding officer and Secretary who shall serve as presiding officer in the Chairman's absence and they shall serve until their successors are elected.

(9) Quorum—Three members of the Board shall constitute a quorum and, unless otherwise required by F.S. 473 or F. A. C. 21A, a majority vote of a quorum shall be binding.

(10) Exercise of Delegated Authority—The exercise of authority delegated by the Board to a designee shall be pursuant to law and shall have the same force and effect and shall be enforced in the same manner as actions of the Board.

(11) Agenda and Scheduling of Meetings and Workshops—The Board will follow and apply the model rules of procedure, Chapter 28-2 F. A. C.

General Authority 473.04, 120.54 F.S. Law Implemented 473.04, 120.53

21A-1.03 Rule Making Proceedings

The Board will follow and apply the model rules of procedure, Chapter 28-3 F. A. C.

General Authority 473.04, 120.54 F.S. Law Implemented 473.04, 120.53

21A-1.04 Declaratory Statements

The Board will follow and apply the model rules of procedure, Chapter 28-4 F. A. C.

General Authority 473.04, 120.54 F.S. Law Implemented 473.04, 120.53

21A-1.05 Decisions Determining Substantial Interest

The Board will follow and apply the model rules of procedure, Chapter 28-5 F. A. C.

General Authority 473.04 and 120.54, F.S.
Law Implemented 473.04 and 120.53, F.S.

Chapter 2
DEFINITIONS

21A-2.01 Audit or Examination
21A-2.02 Basis of Fee
21A-2.03 Certificate of Expression or Disclaimer of Opinion as to the Fairness of the Representations Shown Therein
21A-2.04 Client
21A-2.05 Enterprise
21A-2.06 Financial Statements
21A-2.07 Firm
21A-2.08 Generally Accepted Accounting Principles
21A-2.09 Generally Accepted Auditing Standards
21A-2.10 Practice of, or Practicing Public Accounting
21A-2.11 Practitioner
21A-2.12 Professional Engagement
21A-2.13 Professional Services
21A-2.14 Purport, or Purporting to Result From

21A-2.01 Audit or Examination

"Audit or examination" shall be deemed and construed to mean an examination as defined and comprehended by generally accepted auditing standards and will include any procedure undertaken to verify or test the reasonableness of financial information presented in financial statements with a view to expressing an opinion or commenting on the fairness of such presentation.

General Authority 473.04 F.S.; Law Implemented 473.011(5) F.S.

21A-2.02 Basis of Fee

"Basis of Fee" shall be deemed and construed to mean a quotation of range of fee by minimum or maximum amounts, a quotation of either an average hourly rate or hourly rates by level of personnel with or without estimated hours, a quotation of estimated hours with or without hourly rates or any other formula from which estimated hours or a money amount may be computed as an indicated basis of determining the actual or estimated fee.

General Authority 473.04 F.S.; Law Implemented 473.271 F.S.

21A-2.03 Certificate of Expression or Disclaimer of Opinion as to the Fairness of the Representations Shown Therein

"Certificate of expression or disclaimer of opinion as to the fairness of the representations shown therein" as used in Section 473.011 (5) (b) F.S., shall be deemed and construed to mean any report, transmittal letter or other written communication issued or associated with financial statements which contains either an expression of opinion or other comment as to the fairness, accuracy or reasonable credibility of such financial statements (whether unqualified, qualified, adverse, piecemeal or otherwise) or a disclaimer of opinion (i.e., an assertion to the effect that an opinion cannot be expressed), within the meaning of generally accepted auditing standards.

General Authority 473.04 F.S.; Law Implemented 473.011(5)(b) F.S.

21A-2.04 Client

"Client" shall be deemed and construed to mean the person(s) or entity which retains a practitioner or his firm for the performance of professional services.

General Authority 473.04 F.S.; Law Implemented 473.141 F.S.

21A-2.05 Enterprise

"Enterprise" shall be deemed and construed to mean any person(s) or entity, whether organized for profit or not, for which a practitioner or his firm provides professional services.

General Authority 473.04 F.S.; Law Implemented 473.04 F.S.

21A-2.06 Financial Statements

"Financial statements" shall be deemed and construed

to mean statements and footnotes related thereto that purport to show financial position which relates to a point in time or changes in financial position which relate to a period of time, and statements which use a cash or other incomplete basis of accounting. Balance sheets, statements of income, statements of retained earnings, statements of changes in financial position and statements of changes in owners' equity are financial statements. Incidental financial data included in management advisory services reports to support recommendations to a client, and tax returns and supporting schedules do not, for purposes of these Rules and the enforcement of Chapter 473, F.S., constitute financial statements; and the statements, affidavit or signature of preparers required on tax returns neither constitutes an opinion on financial statements nor requires a disclaimer of such opinion.

General Authority 473.04 F.S.; Law Implemented 473.011(5) F.S.

21A-2.07 Firm

"Firm" shall be deemed and construed to mean a sole practitioner, partnership or professional corporation engaged in the practice of public accounting, including individual partners or stockholders thereof.

General Authority 473.04 F.S.; Law Implemented 473.161 F.S.

21A-2.08 Generally Accepted Accounting Principles

"Generally accepted accounting principles" shall be deemed and construed to mean accounting principles or standards generally accepted in the United States, including, but not limited to, Accounting Principles Board Opinions Nos. 1 to 31 as published by the American Institute of Certified Public Accountants and Statements of Financial Accounting Standards and interpretations thereof as published by the Financial Accounting Standards Board prior to *October 1, 1977.*

General Authority 473.04, F.S.; Law implemented, interpreted or made specific 473.011(5), 473.04, F.S.

21A-2.09 Generally Accepted Auditing Standards

"Generally accepted auditing standards" shall be deemed and construed to mean the ten generally accepted auditing standards adopted by the American Institute of Certified Public Accountants, together with interpretations thereof, as set forth in Statements on Auditing Standards as published by the American Institute of Certified Public Accountants prior to *October 1, 1977.*

General Authority 473.04, F.S.; Law implemented, interpreted or made specific 473.011(5); 473.04, F.S.

21A-2.10 Practice of, or Practicing Public Accounting

"Practice of, or practicing public accounting" shall be deemed and construed to mean offering to perform, performing, or holding oneself out as being qualified to perform, those services described in Section 473.011 (5), F.S. for the general public and shall not include the services rendered as an employee of a governmental unit or private enterprise.

General Authority 473.04 F.S.; Law Implemented 473.011(5) F.S.

21A-2.11 Practitioner

"Practitioner" shall be defined as either a Florida practitioner (as defined in Section 473.011(2), F.S.), or an out-of-state practitioner (as defined in Section 473.011(3) F.S.), engaged in the practice of public accounting in Florida under a special permit.

General Authority 473.04 F.S.; Law Implemented 473.011(3) F.S.

21A-2.12 Professional Engagement

"Professional engagement" shall be deemed and construed to mean the association between a client and a practitioner relative to the performance of professional services by the practitioner for the client.

General Authority 473.04 F.S.; Law Implemented 473.011(5) F.S.

21A-2.13 Professional Services

"Professional services" shall be deemed and construed to mean those services described in Section 473.011(5), F.S.

General Authority 473.04 F.S.; Law Implemented 473.011(5) F.S.

21A-2.14 Purport, or Purporting to Result From

"Purport, or purporting to result from" shall be deemed and construed to mean: having the appearance of being; claiming or intending; intending to show; signifying; implying.

General Authority 473.04 F.S.; Law Implemented 473.011(5) F.S.

Chapter 3

INDEPENDENCE, INTEGRITY AND OBJECTIVITY

21A-3.01 Independence
21A-3.02 Integrity and Objectivity

21A-3.01 Independence

(1) A practitioner shall not express an opinion on financial statements of an enterprise unless he and his firm are independent with respect to such enterprise. Independence will be considered to be impaired if, for example:

A. During the period of his professional engagement, or at the time of expressing his opinion, he or his firm:

1. Had or was committed to acquire any direct financial interest or material indirect financial interest in the enterprise; or

2. Had any joint closely held business investment with the enterprise or any officer, director or principal stockholder thereof which was material in relation to his or his firm's net worth; or

3. Had any loan to or from the enterprise or any officer, director or principal stockholder thereof. This latter proscription does not apply to the following loans from a financial institution when made under normal lending procedures, terms and requirements:

(a) Loans obtained by a practitioner or his firm which are not material in relation to the net worth of such borrower.

(b) Home mortgages.

(c) Other secured loans, except loans guaranteed by a practitioner's firm which are otherwise unsecured.

B. During the period covered by the financial statements, during the period of the professional engagement, or at the time of expressing an opinion, he or his firm:

1. Was connected with the enterprise as a promoter, underwriter or voting trustee, a director or officer or in any capacity equivalent to that of a member of management or of an employee, except that a practitioner will not be considered lacking in independence if he serves as a director of a charitable, religious, civic or other similar type of nonprofit organization whose board is large and representative of the community's leadership so long as he does not perform or give advice on management functions and the board itself is sufficiently large that a third party would conclude that his membership was honorary.

2. Was a trustee of any trust or executor or administrator of any estate if such trust or estate had a direct or material indirect financial interest in the enterprise; or was a trustee for any pension or prifit-sharing trust of the enterprise.

The above examples are not intended to be all-inclusive.

(2) Directorships. Practitioners are often asked to lend the prestige of their name as a director of a charitable, religious, civic or other similar type of nonprofit organization whose board is large and representative of the community's leadership. An auditor who permits his name to be used in this manner would not be considered lacking in independence under Rule 3.01(1) so long as he does not perform or give advice on management functions, and the board itself is sufficiently large that a third party would conclude that his membership was honorary.

(3) Retired Partners and Firm Independence. A retired partner having a relationship of a type specified in Rule 3.01(1) with a client of his former firm would not be considered as impairing the firm's independence with respect to the client provided that he is no longer active in the firm, that the fees received from such client do not have a material effect on his retirement benefits and that he is not held out as being associated with his former partnership.

(4) Accounting Services. Practitioners are sometimes asked to provide manual or automated bookkeeping or data processing services to clients who are of insufficient size to employ an adequate internal accounting staff. Computer systems design and programming assistance are also rendered by practitioners either in conjunction with data processing services or as a separate engagement. Practitioners who perform such services are engaged in the practice of public accounting and are subject to the accountancy law and rules.

On occasion practitioners also rent "block time" on their computers to their clients but are not involved in the processing of transactions or maintaining the client's accounting records. In such cases the sale of block time constitutes a business rather than a professional relationship and must be considered together with all other relationships between the practitioner and his client to determine if their aggregate impact is such as to impair independence.

When a practitioner performs manual or automated bookkeeping services, concern may arise whether the performance of such services would impair his audit independence—that the performance of such basic accounting services would cause his audit to be lacking in a review of mechanical accuracy or that the accounting judgments made by him in recording transactions may somehow be less reliable than if made by him in connection with the subsequent audit.

Practitioners are skilled in, and well accustomed to, applying techniques to control mechanical accuracy, and the performance of the record-keeping function should have no effect on application of such techniques. With regard to accounting judgments, if third parties have confidence in a practitioner's judgment in performing an audit, it is difficult to contend that they would have less confidence where the same judgment is applied in the process of preparing the underlying accounting records.

Nevertheless, a practitioner performing accounting services for an audit client must meet the following requirements to retain the appearance that he is not virtually an employee and therefore lacking in independence in the eyes of a reasonable observer.

(a) The CPA must not have any relationships with the client or any conflict of interest which would impair his integrity and objectivity.

(b) The client must accept the responsibility for the financial statements as his own. A small client may not have anyone in his employ to maintain accounting records and may rely on the CPA for this purpose. Nevertheless, the client must be sufficiently knowledgeable of the enterprise's activities and financial condition and the applicable accounting principles so that he can reasonably accept such responsibility, including, specifically, fairness of valuation and presentation and adequacy of disclosure. When necessary, the CPA must discuss accounting matters with the client to be sure that the client has the required degree of understanding.

(c) The CPA must not assume the role of employee or of management conducting the operations of an enterprise. For example, the CPA shall not consummate transactions, have custody of assets or exercise authority on behalf of the client. The client must prepare the source documents on all transactions in sufficient detail to identify clearly the nature and amount of such transactions and maintain an accounting control over data processed by the CPA such as control totals and document counts. The CPA should not make changes in such basic data without the concurrence of the client.

(d. The CPA, in making an examination of financial statements prepared from books and records which he has maintained completely or in part, must conform to generally accepted auditing standards. The fact that he has processed or maintained certain records does not eliminate the need to make sufficient audit tests.

(5) Effect on Family Relationships on Independence. Rule 3.01(1) proscribes relationships which impair a practitioner's independence through direct financial interests, material indirect financial interests, or other involvements. Relationships which arise through family bloodlines and marriage give rise to circumstances that may impair a practitioners independence.

(a) Financial and business relationships ascribed to the practitioner.

It is well accepted that the independence of a practitioner may be impaired by the financial interests and business relationships of the practitioner's spouse, dependent children, or any relative living in a common household with or supported by the practitioner. The financial interests or business relationships of such family, dependents or relatives in a practitioner's client are ascribed to the practitioner; in such circumstances the independence of the practitioner or his firm would be impaired under Rule 3.01(1).

(b) Financial and business relationships that may be ascribed to the practitioner.

Close Kin.

Family relationships may also involve other circumstances in which the appearance of independence is lacking. However, it is not reasonable to assume that all kinships, per se, will impair the appearance of independence since some kinships are too remote. The following guidelines to the effect of kinship on the appearance of independence have evolved over the years:

A presumption that the appearance of independence is impaired arises from a significant financial interest, investment, or business relationship by the following close kin in a practitioner's client: Non-dependent children, brothers and sisters, grandparents, parents, parents-in-law, and the respective spouses of any of the foregoing.

If the close kin's financial interest in a practitioner's client is material in relationship to the kin's net worth, a third party could conclude that the practitioner's objectivity is impaired with respect to the client since the kinship is so close. In addition, financial interests held by close kin may result in an indirect financial interest being ascribed to the practitioner.

The presumption that the appearance of independence is impaired would also prevail where a close kin has an important role or responsible executive position (e.g., director, chief executive or financial officer) with a client.

Geographical separation from the close kin and infrequent contact may mitigate such impairment except with respect to:

a. a partner working on the engagement or located in the office responsible for the engagement,

b. a partner in the same office or one who maintained closed personal relationships with partners working on the engagement,

c. a partner who, as a result of his administrative or advisory positions, is involved in the engagement, or

d. a staff member participating on the engagement or located in the office responsible for the engagement.

If a practitioner does not or could not reasonably be expected to have knowledge of the financial interests, investments and business relationships of his close kin, such lack of knowledge would preclude an impairment of objectivity and appearance of independence.

(6) Financial and business relationships that are not normally ascribed to the practitioner.

Remote Kin.

A presumption that the appearance of independence is impaired would not normally arise from the financial interests and business relationships of remote kin; uncles, aunts, cousins, nephews, nieces, other in-laws, and other kin who are not close.

The financial interests and business relationships of these remote kin are not considered either direct or indirect interests ascribed to the practitioner. However, the presumption of no impairment with remote kin would be negated if other factors indicating a closeness exist, such as living in the same household with the practitioner, having financial ties, or jointly participating in other business enterprises.

Summary.

Practitioners must be aware that it is impossible to enumerate all circumstances wherein the appearance of independence might be questioned by third parties because of family relationships. In situations involving the assessment of relationships with both close and remote kin, practitioners must consider whether geographical proximity, strength of personal and other business relationships and other factors—when viewed together with financial interests in question—would lead a reasonable observer to conclude that the specified relationships pose an unacceptable threat to the practitioner's objectivity and appearance of independence.

(7) Meaning of the term "Normal Lending Procedures, Terms and Requirements". Rule 3.01(1)A.3. prohibits loans to a practitioner from his client except for certain specified kinds of loans from a client financial institution when made under "normal lending procedures, terms and requirements." The practitioner would meet the criteria prescribed by this rule of the procedures, terms and requirements relating to his loan are reasonably comparable to those relating to other loans of a similar character committed to other borrowers during the period in which the loan to the practitioner is committed. Accordingly, in making such comparison and in evaluating whether his loan was made under "normal lending procedures, terms and requirements", the practitioner should consider all the circumstances under which the loan was granted including:

(a) The amount of the loan in relation to the value of the collateral pledged as security and the credit standing of the practitioner or his firm.

(b) Repayment terms.

(c) Interest rate, including "points."

(d) Requirement to pay closing costs in accordance with the lender's usual practice.

(e) General availability of such loans to the public.

Related prohibitions (which may be more restrictive) are prescribed by certain state and federal agencies having regulatory authority over such financial institutions.

General Authority 473.04, F.S.; Law implemented, interpreted or made specific 473.04, F.S.

21A-3.02 Integrity and Objectivity

A certified public accountant or public accountant shall not knowingly misrepresent facts, and, when engaged in the practice of public accounting, shall not subordinate his judgment to others.

General Authority 473.04 F.S.; Law Implemented 473.04 F.S.

Chapter 4

COMPETENCE AND TECHNICAL STANDARDS

21A-4.01 Competence
21A-4.02 Auditing Standards
21A-4.03 Accounting Principles
21A-4.04 Forecasts

21A-4.01 Competence

A practitioner shall not undertake any engagement in the practice of public accounting which he or his firm cannot reasonably expect to complete with professional competence.

(Example 1).

Competence. A practitioner who accepts a professional engagement implies that he has the necessary competence to complete the engagement according to professional standards, applying his knowledge and skill with reasonable care and diligence, but he does not assume a responsibility for infallibility of knowledge or judgment.

Competence in the practice of public accounting involves both the technical qualifications of the practitioner and his staff and his ability to supervise and evaluate the quality of the work performed. Competence relates both to knowledge of the profession's standards, techniques and the technical subject matter involved, and to the capability to exercise sound judgment in applying such knowledge to each engagement.

The practitioner may have the knowledge required to complete an engagement professionally before undertaking it. In many cases, however, additional research or consultation with others may be necessary during the course of the engagement. This does not ordinarily represent a lack of competence, but rather is a normal part of the professional conduct of an engagement.

General Authority 473.04, F.S.; Law implemented, interpreted or made specific 473.04, F.S.

21A-4.02 Auditing Standards

A practitioner shall not permit his name to be associ-

ated with financial statements in such a manner as to imply that he is acting as an independent certified public accountant or public accountant unless he has complied with the applicable generally accepted auditing standards. *Statements on Auditing Standards* are, for purposes of this rule, deemed and construed to be interpretations of generally accepted auditing standards, and departures from such statements must be justified by those who do not follow them.

(Example 1).

Unaudited Financial Statements. Rule 4.02 does not preclude a practitioner from associating himself with the unaudited financial statements of his clients. The Rule states in part that "a practitioner shall not permit his name to be associated with financial statements in such a manner as to imply that he is acting as an independent certified public accountant unless he has complied with the *applicable* generally accepted auditing standards."

In applying this provision to situations in which a practitioner's name is associated with unaudited financial statements, it is necessary to recognize that the standards were specifically written to apply to audited financial statements. The fourth reporting standard, however, was made sufficiently broad to be applicable to unaudited financial statements as well.

The fourth reporting standard states in part:

". . . In *all* cases where an auditor's name is associated with financial statements, the report should contain a clear-cut indication of the character of the auditor's examination, if any, and the degree of responsibility he is taking."

Those sections of Statements on Auditing Standards and related guides which deal with unaudited financial statements provide guidance to practitioners associated with such statements.

General Authority 473.04, F.S.; Law implemented, interpreted or made specific 473.04, F.S.

21A-4.03 Accounting Principles

A practitioner shall not express an opinion that financial statements are presented in conformity with generally accepted accounting principles if such statements contain any departure from any such principle which has a material effect on the statements taken as a whole, unless he can demonstrate that due to unusual circumstances the financial statements would otherwise have been misleading. In such cases his report must describe the departure, the approximate effects thereof, if practicable, and the reasons why compliance with the principle would result in a misleading statement.

(Example 1).

Departures from Established Accounting Principles. Rule 21A-4.03 was adopted to require compliance with accounting principles defined by Rule 21A-2.08. There is a strong presumption that adherence to officially established accounting principles would in nearly all instances result in financial statements that are not misleading.

However, in the establishment of accounting principles it is difficult to anticipate all of the circumstances to which such principles might be applied. This rule therefore recognizes that upon occasion there may be unusual circumstances where the literal application of pronouncements on accounting principles would have the effect of rendering financial statements misleading. In such cases, the proper accounting treatment is that which will render the financial statements not misleading.

The question of what constitutes unusual circumstances as referred to in Rule 21A-4.03 is a matter of professional judgment involving the ability to support the position that adherence to a promulgated principle would be regarded generally by reasonable men as producing a misleading result.

Examples of events which may justify departures from a principle are new legislation or the evolution of a new form of business transaction. An unusual degree of materiality of the existence of conflicting industry practices are examples of circumstances which would not ordinarily be regarded as unusual in the context of Rule 21A-4.03.

General Authority 473.04, F.S.; Law implemented, interpreted or made specific 473.04, F.S.

21A-4.04 Forecasts

A practitioner shall not permit his name to be used in conjunction with any forecast of future transactions in a manner which may lead to the belief that he vouches for the achievability of the forecast.

(Example 1).

Forecasts. Rule 21A-4.04 does not prohibit a practitioner from preparing, or assisting a client in the preparation of, forecasts of the results of future transactions. When a practitioner's name is associated with such forecasts, there shall be the presumption that such data may be used by parties other than the client. Therefore, full disclosure must be made of the sources of the information used and the major assumptions made in the preparation of the statements and analyses, the character of the work performed by the practitioner, and the degree of the responsibility he is taking.

General Authority 473.04, F.S.; Law implemented, interpreted or made specific 473.04, F.S.

Chapter 5

RESPONSIBILITY TO CLIENTS

21A-5.01 Confidential Client Information
21A-5.02 Contingent Fees

21A-5.01 Confidential Client Information

A practitioner shall not disclose any confidential information obtained in the course of a professional engagement except with the consent of the client. This rule shall not be construed to relieve a practitioner of his obligation under Rules 21A-4.02 and 4.03 or to contravene or contradict any of the provisions of Section 473.141, F.S.

General Authority 473.04 F.S.; Law Implemented 473.04 F.S., 473.141 F.S.

21A-5.02 Contingent Fees

Professional services shall not be offered or rendered under an arrangement whereby no fee will be charged unless a specified finding or result is attained, or where the fee is otherwise contingent upon the findings or results of such services. However, a practitioner's fees may vary depending, for example, on the complexity of the service rendered. Fees are not regarded as being contingent if fixed by courts or other public authorities or, in tax matters, if determined based on the results of judicial proceedings or the findings of governmental agencies.

General Authority 473.04 F.S.; Law Implemented 473.04 F.S., 473.271 F.S.

Chapter 6

RESPONSIBILITIES TO COLLEAGUES

21A-6.01 Encroachment
21A-6.02 (Not Used)

21A-6.01 Encroachment

1. A practitioner shall not endeavor to provide a person or entity with a professional service which is currently provided by another practitioner. However, where a practitioner is required to express an opinion on combined or consolidated financial statements which include a subsidiary, branch or other component audited by another certified public accountant, public accountant, or firm thereof, he may insist on auditing any such component which in his judgment is necessary to warrant the expression of his opinion.

2. A practitioner may respond to any request for a proposal to provide services and may provide services to those requesting same. Where the same service has been or is being performed by another practitioner, the responding practitioner must obtain written communication from the prospective client to either the predecessor or the responding practitioner evidencing termination of the predecessor practitioner prior to proposing a basis of fee as defined by Rule 21A-2.02.

However, written evidence of termination is not required where the only services to be performed for a prospective client are those necessary to the preparation and the actual preparation of tax returns where the tax returns, with or without accompanying journal entries are the only documents to be provided or intermitted and nonrecurring management consulting services and studies.

A practitioner may furnish a proposal including a basis of fee to an existing client. For the purpose of this rule, a client will be considered existing for the same service until the practitioner receives written notice from the client terminating his services or advising as to the retention of another person or entity or until the practitioner has knowledge that another practitioner has been retained to perform the same service. An existing client's request for proposals from other practitioners will not, without other evidence of termination, be considered notice of termination.

3. If a client of another certified public accountant, public accountant, or firm thereof, requests a practitioner to provide professional advice on accounting or auditing matters in connection with an expression of opinion on financial statements, the practitioner may provide such professional advice provided that he must first consult with the other certified public accountant, public accountant, or firm thereof, to ascertain that the practitioner is aware of all of the available relevant facts.

4. A practitioner who receives an engagement for services by referral from another certified public accountant, public accountant, or firm thereof, shall not accept the client's request to extend his service beyond the specific engagement without first notifying the referring accountant, nor shall he seek to obtain any additional engagement from the client.

General authority 473.04, F.S.; Law Implemented, interpreted or made specific: 473.04; 473.291, F.S.

21A-6.02 (Not Used)

Chapter 7

OTHER RESPONSIBILITIES AND PRACTICES

21A-7.01 Acts Discreditable
21A-7.02 Solicitation and Advertising
21A-7.03 Commissions
21A-7.04 Incompatible Occupations
21A-7.05 Bidding
21A-7.06 Conduct of Other Business
21A-7.07 Use of Names in Other Businesses
21A-7.08 Responsibility for Other Persons
21A-7.09 Former Government Employees

21A-7.01 Acts Discreditable

A certified public accountant or public accountant shall not commit an act discreditable to the profession.

General Authority 473.04 F.S.; Law Implemented 473.04 F.S.

21A-7.02 Solicitation and Advertising

A Florida practitioner or an out-of-state practitioner shall not in this state, or outside this state when the effect is to accomplish within this state that which is prohibited within this state, seek to obtain clients by solicitation. Advertising is a form of solicitation and is prohibited. Moreover:

1. No Florida practitioner, nor any of his employees, shall hold memberships in associations of specific industries or regularly attend meetings of such associations unless such memberships or attendance of meetings is unrelated to his practice of public accounting. Florida practitioners shall provide the Board such information as it may, from time to time, require for the enforcement of this rule.

2. No out-of-state practitioner nor any of his employees, practicing public accounting in Florida under Sections 473.131 or 473.241, F.S., shall hold memberships in associations of specific industries domiciled in this State or regularly attend meetings of such associations unless such memberships or attendance at such meetings is unrelated to his practice of public accounting in this State. Out-of-state practitioners practicing public accounting in Florida under Sections 473.131 or 473.241, F.S., shall provide the Board such information as it may, from time to time, require for the enforcement of this rule.

3. The term "associations of specific industries" as used in Section 473.291(5), F.S., and in this rule shall not be held and construed to include: (a) Chambers of Commerce or Junior Chambers of Commerce; (b) Service clubs; (c) Professional associations, memberships which require the person to be a duly licensed member of the profession; (d) the National Association of Accountants or the American Accounting Association; or (e) other associations directly related to the public accounting profession in general.

4. Publicly advertising professional attainments or services as used in Section 473.291(4), F.S., shall be held and construed to include:

(a) The publication in a newspaper, magazine or similar medium of an announcement or what is technically known as a card;

(b) The listing in a directory of anything other than the name, title, address and telephone number of the person, partnership or professional service corporation. A listing shall not appear in a box, or other form of display or in a type or style which differentiates it from other listings in the same directory. Listing of the same name in more than one place in a classified directory is prohibited.

5. Help Wanted Advertisements. A practitioner shall not include his name in help-wanted or situations-wanted display advertising on his own behalf or that of others in any publication. In display advertising, the use of a telephone number, address, or newspaper box number is permissible.

In classified advertisements other than display, the practitioner's name should not appear in boldface type, capital letters or in any other manner which tends to distinguish the name from the body of the advertisement.

6. Firm Publications. Newsletters, bulletins, house organs, recruiting brochures and other literature prepared and distributed by a firm for the information of its staff and clients serve a useful purpose. The distribution of such material outside the firm must be properly controlled and should be restricted to clients and individuals, such as lawyers and bankers, with whom professional contacts are maintained. Copies may also be supplied to job applicants, to students considering employment interviews, to nonclients who specifically request them and to educators.

If requests for multiple copies are received and granted, the practitioner and his firm are responsible for the distribution by the party to whom they are issued.

No firm publication should contain comments that are derogatory to other firms. In addition, if it is likely that non-clients or the general public will have access to the material, care must be exercised not to include aggrandizing statements.

7. Newsletters and Publications Prepared by Others. A practitioner may permit newsletters, tax booklets or similar publications to be imprinted with his firm's name if they have not been prepared by his firm provided the outside author or publisher is clearly indicated. The firm's name should not be imprinted more

prominently than the authorship or publisher credit. Such imprinting should read substantially as follows:

"We believe this bulletin/material, prepared outside our firm by author/publisher, would be of interest to you.

(Firm name)"

8. Responsibility for Publisher's Promotional Efforts. It is the responsibility of a practitioner to see that the publisher or others who promote distribution of his writing observe the boundaries of professional dignity and make no claims that are not truthful and in good taste. The promotion may indicate the author's background including, for example, his education, professional society affiliation and the name of his firm, the title of his position and principal activities therein. Subjective designations or statements which proclaim the author as an expert in any specialty may not be used. Repetition of credits in a series of articles in the public press could be construed to be a violation of F.S. 473.291(4).

9. Information to Media. A practitioner shall not directly or indirectly cultivate publicity which advertises his or his firm's professional attainments or services. He may respond factually if approached by the press for information concerning his firm, but he should not use press inquiries as a means of aggrandizing himself or his firm or of advertising professional attainments or services. When interviewed by a writer or reporter, he is charged with the knowledge that he cannot control the journalistic use of any information he may give and should notify the reporter of the limitations imposed by professional ethics. A practitioner may give information to the reporter or writer about his firm, such as its size, number of partners and employees, location, etc. He should not make statements to the writer or reporter as to comparative size with other firms or other statements that would tend to aggrandize his firm at the expense of other professionals.

Technical research reports and studies on accounting and related business subjects may be distributed to the media provided such material does not contain information about the firm or its members beyond the authorship credits permitted in Rule 7.02(8). Authorship may be credited to individual practitioner(s) or to the firm.

Publicity arising out of the practitioner's involvement in public service activities is not considered advertising provided the publicity is not initiated by the practitioner.

In any material released to the public, the practitioner shall confine himself to statements concerning the subject of the release, shall not promote himself or his firm through self-laudatory statements or accomplishments, or make statements that tend to deprecate other practitioners.

10. Participation in Educational Seminars. Participation by practitioners in programs of educational seminars, either in person or through audiovisual techniques, on matters within the field of competence of CPAs is in the public interest and is encouraged. Such seminars should not be used as a means of soliciting clients. Therefore, certain restraints must be observed to avoid violation of the spirit of Rule 7.02 which prohibits solicitation and advertising. For example, a practitioner or his firm should not:

(1) Send announcements of a seminar to nonclients or invite them to attend. However, educators may be invited to attend to further their education.

(2) Sponsor, or convey the impression that he is sponsoring a seminar which will be attended by nonclients. However, a practitioner or his firm may conduct educational seminars solely for clients and those serving his clients in a professional capacity, such as bankers and lawyers.

In addition, when a seminar is sponsored by others and attended by nonclients, a practitioner or his firm should not:

(1) Solicit the opportunity to appear on the program.

(2) Permit the distribution of publicity relating to the practitioner or his firm in connection with the seminar except as permitted under Rule 7.02(8).

(3) Distribute firm literature which is not directly relevant to a subject being presented on the program by the practitioner or persons connected with his firm.

11. Solicitation of Former Clients. Offers by a practitioner to provide services after a client relationship has been clearly terminated (e.g., by completion of a non-recurring engagement or by direct action of the client) constitute a violation of F.S. 473.291 prohibiting solicitation.

12. Soliciting Work from Other Practitioners. F.S. 473.291 does not prohibit a practitioner from informing other practitioners of his availability to provide them or their clients with professional services. Because advertising comes to the attention of the public, such offers to other practitioners must be made in letter form or by personal contact.

Exception is made for advertising in a professional journal or publication. In such instance, a practitioner must make it clear that work is only being sought from other practitioners. In addition, a box number, rather than name must be used.

General Authority 473.04, F.S.; Law implemented, interpreted or made specific 473.291, F.S.

21A-7.03 Commissions

A practitioner shall not pay a commission to obtain a client, nor shall he accept a commission for a referral to a client of products or services of others. This rule shall not prohibit payments for the purchase of an accounting practice or retirement payments to individuals formerly engaged in the practice of public accounting or payments to their heirs or estates.

(Example 1).

Fees in Payment for Services. Rule 7.03, which prohibits payment of a commission to obtain a client, was adopted to avoid a client's having to pay fees for which he did not receive commensurate services. However, payment of fees to a referring practitioner for professional services to the successor firm or to the client in connection with the engagement is not prohibited.

General Authority 473.04, F.S.; Law implemented, interpreted or made specific 473.04, F.S.

21A-7.04 Incompatible Occupations

Engaging concurrently with the practice of public accounting in any business or occupation inconsistent with the practitioner's responsibilities under Chapter 473, F.S., and Chapter 21A, F.A.C., would constitute involvement in an incompatible occupation, and such involvement is prohibited.

This proscription would apply to any business or occupation which:

(a) detracts from the public image of the profession, as for example, on moral or legal grounds, or involves conduct which would constitute an act discreditable to the profession, or,

(b) impairs the practitioner's independence and objectivity in rendering professional services to his clients, or,

(c) requires extensive personal solicitation or promotional activities which may readily be identified with the practitioner or his public accounting practice.

General Authority 473.04, F.S.; Law implemented, interpreted or made specific 473.04; 473.291, F.S.

21A-7.05 Bidding

(1) A practitioner shall not make a competitive bid for a professional engagement. Competitive bidding for public accounting services is not in the public interest, is a form of solicitation, and is unprofessional.

(2) As used in this rule, "competitive bid" means the submission of an offer to a prospective client, as distinguished from an existing client, or representative thereof, by a practitioner, either orally or in writing, directly or indirectly, as either a prime contractor, a subcontractor, or a subcontractor using a prime contractor as a conduit, to perform a professional engagement for an estimated fee, a fixed fee, or a basis of fee when the surrounding facts and circumstances indicate that another firm, professional service corporation or person will be asked to make an offer, has been asked to make an offer, or has made an offer which has not been rejected, to perform the same professional engagement for an estimated fee, a fixed fee, or basis of fee as defined in this rule. The performance of an engagement for a specific purpose, which engagement by its nature is not expected to recur, does not create an "existing client" relationship.

(3) The term "Subcontractor" as used in this Rule means a subcontractor whose actions, together with the surrounding facts and circumstances, are in such a manner as to make him a party to a competitive bid or bids, either with respect to a specific engagement or as a result of a series of engagements with the same prime contractor, and without regard to whether a subcontract is entered into before or after the bid.

(4) All applications for special permits required by Section 473.131(1), F.S., shall be accompanied by a statement of the applicant, or if it is a partnership or a professional service corporation, by a partner or stockholder of the applicant, to the effect that the current contract for the public accounting services to be performed in Florida was not obtained by competitive bid as defined by this Rule.

(5) No Florida practitioner who is an agent for an out-of-state practitioner as provided in Section 473.241, F.S., shall perform public accounting services in the State, the contract for which was obtained by such out-of-state practitioner, unless he has ascertained with reasonable certainty that the current contract for such services was not obtained by competitive bid as defined by this Rule.

(6) No Florida practitioner who has a permanent or continuing correspondent relationship with an out-of-state practitioner shall perform public accounting services in the State for such out-of-state practitioner, unless he has ascertained with reasonable certainty that the current contract for such services was not obtained by competitive bid as defined by this Rule.

(7) "CPA Competitive Negotiation Rule"

(a) Purpose—To prescribe a manner in which practitioners may participate in a negotiation process to provide professional service to potential consumers of such services allowing the quotation of a basis of fee.

(b) Competitive negotiation

(i) A practitioner may respond to any request

for proposal from a person or entity giving qualifications and other factual information excluding any quotation as to basis of fee.

(ii) If a practitioner's proposal in (i) above is the only proposal received or accepted by a person or entity the practitioner may negotiate a basis of fee for that engagement. If a person or entity receives more than one proposal for the same engagement, the person or entity may rank, in order of preference, the practitioners to perform said engagement. The practitioner ranked first may then negotiate a contract with the person or entity giving, among other things, a basis of fee for that engagement. Should the person or entity be unable to negotiate a satisfactory contract with that practitioner, negotiations with that practitioner shall be formally terminated and the person or entity shall then undertake negotiations with the second ranked practitioner. Failing accord with the second ranked practitioner, negotiations shall be terminated and undertaken with the third ranked practitioner, etc. Once negotiations have been undertaken with a subsequent practitioner, a practitioner shall not contract with the requesting person or entity for the same engagement.

(8) A practitioner may ask to be placed on "request for a proposal" mailing list of any agency indicating a desire to receive requests for proposals from said agency giving only the name and mailing address and telephone number. For purposes of this rule, "an agency" means any federal, state, municipality, school district, school board or political subdivision thereof and a "request for proposal" is the request made by an agency for a proposal to provide professional services.

General authority 473.04, F.S.; Law implemented, 473.30, F.S.

21A-7.06 Conduct of Other Business

A certified public accountant or public accountant engaged in an occupation in which he renders services of a type performed by independent public accountants, or renders other professional services, must observe Chapters 1 through 8 of these rules.

General Authority 473.04 F.S.; Law Implemented 473.04 F.S.

21A-7.07 Use of Names in Other Businesses

No Florida practitioner or out-of-state practitioner practicing public accounting in Florida shall use his name or the name of the firm or professional service corporation of which he is a partner or stockholder, or any part thereof, in the name of any other business or occupation in which he is engaged or in the public advertising of such business or occupation if that business or occupation is one that will readily lend itself as a means of procuring public accounting engagements. This is an indirect means of advertising and solicitation and is unprofessional. The designations "Certified Public Accountant" or "Public Accountant" or the abbreviation "CPA" or "PA" shall not be used in any manner for the promotion or advertisement of any business by such Florida practitioner or out-of-state practitioner.

General Authority 473.04 F.S.; Law Implemented 473.181, 473.291 F.S.

21A-7.08 Responsibility for Other Persons

A practitioner shall not permit others to carry out on his behalf, either with or without compensation, acts which, if carried out by the practitioner, would place him in violation of Chapters 1 through 8 of these rules.

General Authority 473.04, F.S.; Law Implemented 473.04 F.S.

21A-7.09 Former Government Employees

A practitioner shall not accept or take part in any engagement, either on his own account or as a member or employee of a firm, involving any matters which give rise to a conflict of interest, with which said practitioner has had prior contact as an employee of the United States Government, State of Florida or political subdivisions thereof.

General Authority 473.04 F.S.; Law Implemented 473.04 F.S.

Chapter 8

NAMES, TERMS, BRANCH OFFICES

21A-8.01 Form of Practice and Name
21A-8.02 Public Accounting Corporations
21A-8.03 Stationery, Letterheads and Directories
21A-8.04 Registration of Partnership or Corporate Names
21A-8.05 Branch Offices
21A-8.06 (Not Used)
21A-8.07 Registration of Changes by Partnership or Professional Serivce Corporation
21A-8.08 Terms
21A-8.09 Use of Name by Others

21A-8.01 Form of Practice and Name

A certified public accountant or public accountant may practice public accounting, whether as an owner or employee, only in the form of a proprietorship, a partnership or a professional corporation. A certified public accountant or public accountant shall not practice under a firm name which includes any fictitious name, indicates specialization or is misleading as to type of organization (proprietorship, partnership or corporation).

The partnership or corporate name of the partnership or professional service corporation shall consist only of one or more names of the present or former copartners or costockholders alone, in which case the number of present partners or stockholders shall be at least as large as the number of names in the partnership or corporate name, except as provided in Section 473.181 (1), (2) and (3), F.S. If the word "company" or "associates" or the abbreviation "Co." is used in the partnership name, the number of copartners shall be at least one more than the number of names in the partnership name. This rule shall not apply to Florida practitioners who have adopted the name of an out-of-state practitioner as provided in Section 473.241, F.S.

General Authority 473.04 F.S.; Law implemented 473.181 F.S.

21A-8.02 Public Accounting Corporations

A certified public accountant or public accountant shall not be an officer, director, stockholder, representative, or agent of any corporation engaged in the practice of public accounting in any state or territory of the United States or the District of Columbia, provided, however, that the provisions hereof shall not prohibit activities or conduct authorized by the Professional Service Corporation Act.

Professional service corporations practicing public accounting in Florida, in addition to matters covered by other rules of the Board, shall comply with the following:

(a) All shares of stock shall be owned by certified public accountants or public accountants.

(b) All of the directors shall be certified public accountants or public accountants.

(c) The chief executive officer shall be a certified public accountant or public accountant.

(d) Revocation or suspension of the CPA or PA certificate held by the chief executive officer shall also effect a corresponding revocation or suspension of the right to practice public accounting by the professional service corporation, unless the Board specifically grants a continuance of such right to practice.

General Authority 473.04 F.S.; Law Implemented 473.161, 473.181 F.S.

21A-8.03 Stationery, Letterheads and Directories

(1) The business stationery of Florida practitioners should be in keeping with the dignity of the profession and not list any specialty.

(2) No false, misleading, assumed or trade name shall be used in the partnership or corporate name of a partnership or professional service corporation practicing public accounting in Florida, except that a Florida practitioner may assume the name of an out-of-state practitioner as provided in Section 473.241, F.S.

(3) A professional (business) card may be used by an individual practitioner, partner, stockholder or professional employee. The card shall be limited to the name of the person, his address, telephone number, the name of the individual practitioner, partnership or professional service corporation, the status with the firm, e.g., "partner", "manager", or "consultant" without any specialty designation an indication of membership in the American Institute of Certified Public Accountants and/or the Florida Institute of Certified Public Accountants and the words "Certified Public Accountant" or the abbreviation "CPA", if appropriate. The card may be used for identification but may not be published in periodicals, magazines, newspapers or other media.

(4) A brief professional announcement card stating new or changed associations or addresses, change of firm name, or similar matters pertaining to the public accounting office of a CPA, partnership or professional service corporation may be mailed to CPAs, clients, attorneys, bankers, personal friends and relatives, professional associations and suppliers, but to none other.

A Florida practitioner who is either a partner in a partnership or stockholder in a professional corporation engaged in the practice of public accounting, may notify, unless a written agreement regarding such notification is reached with the firm, those clients for whom he, himself, has provided services within the preceding two years of his withdrawal from the partnership or corporation by sending a notice of his name, date of termination and name, address and telephone number of new affiliation. The practitioner should not notify clients not serviced by him in the preceding two years either in writing or orally.

A Florida practitioner, who is an employee of a firm, and who resigns from or is discharged by such firm, may not take any action with respect to notifying clients of this firm of the termination of his employment or his practice relocation, unless a written agreement regarding such notification is reached with the firm.

(Example 1).

Announcements. Announcements are permitted to inform clients and others of changes in firm status or location of the firm. Thus announcements may be issued on changes in partners, firm mergers, changes in telephone number, the opening of new offices and office relocations.

Rule 21A-8.03(4) prescribes that announcements may be mailed to clients and individuals other than clients, such as lawyers and bankers, with whom professional contracts are maintained. Announcements may not contain material that tends to deprecate other practitioners.

Announcements sent to nonclients as described above:

1. Should be confined to objective statements of fact and should not promote the firm through self-laudatory statements of accomplishment.

2. Should not refer to fields of specialization or contain statements as to the expertise of the firm or its members.

3. Should not give information not specifically related to the change, such as prior affiliations, the total number of partners, employees, offices, clients, etc., subject to limitations in Rule 21A-8.03(4).

(5) A sign on or near the door of the office may be used for the purpose of identifying and locating a public accounting office. Such sign must be in good taste and modest in size. The name of an individual practitioner or the names of partners or stockholders may be shown and the names of any employees who are registered certified public accountants or public accountants in Florida may be shown, but such names shall be listed below the names of the individual practitioner, partners or stockholders and shall be separated therefrom by a horizontal line.

(6) The name of the individual practitioner, partnership or professional service corporation may be shown on the lobby directory of a building in which their office is located. Such a directory may also show the names of partners, stockholders and professional employees. All such listings must be in good taste and consistent with other listings on said directory.

(7) A listing in a telephone directory or other directories is restricted to the name, title, address and telephone number of the person or firm and it shall not appear in a box, or other form of display or in a type or style which differentiates it from other listings in the same directory. Listing of the same name in more than one category in a classified directory is prohibited. The name of the partnership or professional service corporation, as well as the names of the partners or stockholders and employees who are registered certified public accountants or public accountants in Florida, may be listed. There are no geographical restrictions for white or yellow page listings.

(8) Where the name of a Florida practitioner or firm appears on stationery, letterheads, signs or directories, titles such as "Certified Public Accountant(s)", "Public Accountant(s)" or the abbreviations "C.P.A." or "P.A." must be used.

General Authority 473.04, F.S.; Law implemented, interpreted or made specific 473.151; 473.161; 473.181; 473.22; 473.291, F.S.

21A-8.04 Registration of Partnership or Corporate Names

Every partnership or professional service corporation practicing public accounting in Florida shall register annually with the Board, and shall furnish its partnership or corporate name, the partners or stockholders of said partnership or corporation, the name of the manager of each branch office, and such other information as the Board shall require.

General Authority 473.04 F.S.; Law Implemented 473.111(3) F.S., 473.151 F.S.

21A-8.05 Branch Offices

It shall be the responsibility of a certified public accountant or a public accountant and the partners or stockholders of a partnership or professional service corporation of certified public accountants or public accountants having a branch office to insure that such office is managed on a full time basis by a certified public accountant or a public accountant currently registered as such in Florida who shall manage such office on a full-time basis during normal business hours.

It shall also be the responsibility of a certified public accountant or public accountant and the partners and stockholders of a partnership or professional service corporation of certified public accountants or public accountants to promptly notify the Board of the opening or closing of any branch office and of any change in the management of any branch office.

General Authority 473.04 F.S.; Law Implemented 473.131, 473.161 F.S.

21A-8.06 (Not Used).

21A-8.07 Registration of Changes by Partnership or Professional Service Corporation

A partnership or professional service corporation registered pursuant to this Chapter shall file with the Board within thirty (30) days after occurrence of any of the following events a written notification of: (a) the formation of a new partnership or professional

service corporation; (b) the admission of a copartner or stockholder; (c) the retirement or death of a copartner or stockholder; (d) a change in the name of the partnership or professional service corporation; (e) the termination of the partnership or professional service corporation; or (f) the occurrence of any event or events which would eliminate as to such partnership or professional service corporation conformity with the applicable requirements of this Chapter.

In the event of the formation of a new partnership or professional service corporation or a change in the name of a partnership or professional service corporation, such partnership or professional service corporation shall, within thirty (30) days of the event, register with the Board in accordance with Rule 21A-8.04 and pay the registration fee required by Rule 21A-13.01(3).

General Authority 473.04 F.S.; Law Implemented 473.09, 473.111 F.S.

21A-8.08 Terms

The use of letters or terms descriptive of specific areas of service is prohibited. Typical terms prohibited under this rule are "audits"; "systems installation"; "cost accounting"; "income tax service"; "tax consultant"; "management consultants"; or any similar words or wording.

General Authority 473.04 F.S.; Law Implemented 473.04, 473.151 F.S.

21A-8.09 Use of Name by Others

A certified public accountant or public accountant shall not allow any person to practice in his name who is not in partnership with him or in his employ.

General Authority 473.04 F.S.; Law Implemented 473.04, 473.161, 473.181 F.S.

Chapter 9

EDUCATION AND EXPERIENCE REQUIREMENTS

21A-9.01 College or University Requirements
21A-9.02 Major in Accounting
21A-9.03 Additional One Year Accounting Course Acceptable in Lieu of One Year of Employment
21A-9.04 One Year of Employment

21A-9.01 College or University Requirements

(1) An accredited college or university within the meaning of subsections (1)(d) and (2) of Section 473.08, Florida Statutes, is a four-year degree granting, university or other educational institution accredited at the time applicant's degree was received as evidenced by satisfaction of the standards for accreditation in effect on September 1, 1976, contained in one of the following publications and holding membership in one of the regional accrediting agencies so listed:

(a) Middle States Association of Colleges and Secondary Schools, "Policies and Procedures Handbook" (1973 Edition);

(b) New England Association of Schools and Colleges, Inc., "Standards for Membership, Institutions of Higher Education" (July 1974);

(c) North Central Association of Colleges and Secondary Schools, "Handbook on Accreditation" (February 1976);

(d) Northwest Association of Schools and Colleges, "Commission on Colleges Accreditation Procedural Guide, Manual of Standards and Guide for Self Study, Council on Postsecondary Accreditation Policy Statements" (1975 Edition);

(e) Southern Association of Colleges and Schools, "Standards of The College Delegate Assembly", (December 10, 1975);

(f) Western Association of Schools and Colleges, "Handbook of Accreditation" (August 1975);

(g) Association of Independent Colleges and Schools, "Operating Criteria for Accredited Institutions" (February 1976).

However, an applicant whose degree was received from a nonaccredited college or university may qualify under the provisions of Rule 21A-9.01(2).

(2) If an institution was not accredited at the time an applicant's degree was received but was so accredited at the time his application was filed with the Board, the institution will be deemed to be accredited for the purpose of Rule 21A-9.01(1) provided it:

(a) certifies that the applicant's total educational program would qualify him for graduation during the time the institution has been accredited, and;

(b) furnishes the Board satisfactory proof, including college catalogue course numbers and descriptions, that the pre-accrediting courses used to qualify applicant as an accounting major can be matched with substantially equivalent post-accrediting courses.

(3) If an applicant's degree was received at an accredited college or university as defined in Rules 21A-9.01(1) and 21A-9.01(2) but the educational program used to qualify him as an accounting major included courses taken at either two-year or four-year nonaccredited institutions either before or after graduation, such courses will be deemed to have been taken at the accredited institution from which applicant's degree was received provided it either has accepted by virtue of inclusion in an official transcript, or will accept by certification to the Board, such courses for credit toward graduation.

(4) A graduate of a four year degree granting institution not accredited at the time applicant's degree was received or at the time of filing application will be deemed to be a graduate of a four year accredited college or university course provided an accredited college or university as defined by Rule 21A-9.01(1) accepts applicant's nonaccredited baccalaureate degree for admission to a graduate business degree program; the applicant satisfactorily completes at least 15 semester or 22 quarter hours, or the equivalent, in post baccalaureate at the accredited institution of which at least 9 semester or 13 quarter hours, or the equivalent, shall be in accounting; and the accredited college or university verifies that the applicant is in good standing for continuation in the graduate program (or has maintained a grade point average in these courses that is necessary for graduation). The advanced subjects completed to qualify under this rule may not be used to satisfy the requirements of Rule 21A-9.03.

General Authority 473.04 Law Implemented, interpreted or made specific: 473.08(1)(d)(4), 473.201(1)(b).

21A-9.02 Major in Accounting

For purposes of Section 473.08(4)(b), F.S., a major in accounting is defined as an educational program at accredited colleges or universities which includes at least 18 semester hours or 27 quarter hours, or the equivalent, in accounting education above the elementary level and 27 semester hours or 40 quarter hours, or the equivalent, in general business education. For this purpose, accounting hours above the minimum requirement may be substituted for general business hours. Applicants qualifying under this provision prior to June 30, 1976 may elect to satisfy Rule 21A-8.02 in effect on June 1, 1974.

General Authority 473.04 F.S. Law Implemented 473.08(4) (b) F.S.

21A-9.03 Additional One Year Accounting Course Acceptable in Lieu of One Year of Employment

For purposes of Section 473.08(4)(c), F.S., an additional one year accounting course acceptable in lieu of one-year of employment is defined as a minimum of 30 semester hours or 45 quarter hours, or the equivalent, in courses which would qualify for graduate level credit at accredited colleges or universities which shall include at least 12 semester or 18 quarter hours, or the equivalent, in post-baccalaureate accounting education. For purposes of this rule, courses used to satisfy Rule 21A-9.02 may not be included in the additional one-year accounting course.

General Authority 473.04 F.S. Law Implemented 473.08(4)(c) F.S.

21A-9.04 One Year of Employment

For purposes of satisfying the requirement in Section 473.08(2) F.S. that a person shall have completed one year of employment in the office of a Florida practitioner or an out-of-state practitioner:

(1) One year of employment shall be held and understood to mean the rendition of services such as are customarily performed by full-time, regularly employed staff employees of a Certified Public Accountant during the normal workweek as required by the employing Certified Public Accountant, commencing after the completion of twelve (12) semester hours or eighteen (18) quarter hours of accounting at an accredited college or university, for a period of fifty-two (52) weeks or for a period equivalent to fifty-two (52) weeks of full-time employment. Reasonable vacation time and sick leave or other required absences may be permitted. The employing Certified Public Accountant, in his report to the Board of his employment of the applicant, shall certify that the applicant has rendered such services as are customarily performed by full-time, regularly employed staff employees for a period of fifty-two (52) weeks of full-time employment or the equivalent of fifty-two (52) weeks of full-time employment and state specifically the duration of and reasons for all absences. The sequence of the experience is considered immaterial, that is, whether the experience was secured before or after taking the examination, or partly before the examination and partly after the examination, provided the two periods combined are equal to one year.

(2) Pursuant to F.S. 473.08(2)(c), the Board shall also recognize and accept fifty-two (52) weeks or the equivalent, of full-time employment as accountants or postauditors on the staffs of the Auditor General of Florida or in the accounting department of the Florida Public Service Commission for those persons who have qualified to take the CPA examination.

General Authority 473.04 F.S. Law Implemented 473.08(2) F.S.

Chapter 10

EXAMINATIONS

21A-10.01 Definitions
21A-10.02 Examination Subjects
21A-10.03 Time and Place
21A-10.04 Applications
21A-10.05 Procedures
21A-10.06 Number of Sittings, Passing Grade and Granting of Credit, Effective Dates, Release of Grades and Completion of Examination
21A-10.07 Examination Credit from Other States

21A-10.01 Definitions

(1) An examination is defined as one of the regular semi-annual examinations offered by the Board consisting of four subjects, prepared by the Board of Examiners of the American Institute of Certified Public Accountants.

(2) A first-time candidate is defined as a candidate who is required to file an application to sit for all four subjects of an examination either as an original candidate or as a prior candidate who has not received credit for all four subjects within the sittings allotted, and under the conditions required, by the Board.

(3) An extended candidate is defined as a candidate taking an examination after sitting as a first-time candidate who has not been granted credit for any subjects on the examinations commencing with his most recent sitting as a first-time candidate.

(4) A conditioned candidate is defined as a candidate taking an examination after sitting as a first-time or extended candidate who has been granted credit for either two or three subjects on the examinations commencing with his most recent sitting as a first-time candidate.

General Authority 473.09 F.S. Law Implemented 473.09 F.S.

21A-10.02 Examination Subjects

The examinations shall include the following subjects: (1) Auditing; (2) Commercial Law; (3) Theory of Accounts; (4) Accounting Practice. In addition, candidates shall otherwise be examined in the subject of Professional Ethics and such other related subjects as may be specified by the Board.

General Authority 473.10 F.S.; Law Implemented 473.10 F.S.

21A-10.03 Time and Place

Examinations shall be held in the months of May and November in each year simultaneously in Florida cities designated by the Board. Notice of the time and place of the examination shall be mailed to each candidate whose application to sit for the examination has been filed with and approved by the Board.

General Authority 473.10 F.S. Law Implemented 473.10 F.S.

21A-10.04 Applications

(1) Applications for permission to sit as a first-time candidate shall be filed with the Board on or before February 1 for the May examination and on or before August 1 for the November examination. If mailed, the application must be postmarked no later than February 1 for the May examination and August 1 for the November examination.

(a) The items of original application which must be filed or postmarked by February 1, or August 1, are as follows: application fee, completed application form, ethics examination (which must be submittted in applicant's own handwriting), character reference forms, photographs, and, if applicant is not a citizen, either a sworn statement that applicant has filed a petition for naturalization or declaration of intention to become a citizen of the United States, or, in lieu of a formal declaration of intention to become a citizen, a sworn declaration of intention to become a citizen of the United States. Additional items may be required by the Board.

(b) Official transcripts and certification forms must be recevied on or before March 1 for the May examination and September 1 for the November examination. For those applicants who graduate after February 1, and August 1, official transcripts and certification forms must be delivered to the Board within 30 days after the graduation date. In no instance shall either form be delivered to the Board later than the eleventh day prior to the commencement of the examination which dates shall be considered the times of application for the purpose of satisfying Section 473.08(1)(e), Florida Statutes.

(2) Applications to sit as an extended or conditioned candidate shall be made by written letter of request to the Board. Such written request and application fee shall be filed with the Board no later than March 1 for the May examination and September 1 for the November examination. If mailed, the application must be postmarked no later than March 1 for the May examination and, September 1 for the November examination.

(3) It is the responsibility of each applicant to make timely delivery of the required fee and forms. In no instance shall applications be accepted by the Board if the deadlines contained in 21A-10.04(1) and 21A-10.04(2) have not been met.

(4) If an applicant is not domiciled in the State or is not a student resident in the State at the time the original application is filed, the application must be accompanied by a statement of the applicant's intent to become domiciled in the State or to become a student resident in the State before the date of the examination.

(5) All applications shall be officially approved or disapproved by the Board. The Board reserves the right to cancel any approval by issuing notice thereof in writing, by telephone, or by telegraph, not less than twenty-four hours prior to the beginning of any examination.

(6) The Board in individual instances may defer an

applicant's sitting for an examination until the next examination if the applicant is unable to sit for the examination by reason of military service and provides the Board a copy of his military orders or a letter from his Commanding Officer or if applicant can demonstrate to the Board's satisfaction that serious injury, illness or other physical impairment made it impossible to take the examination.

General Authority 473.09 F.S. Law Implemented 473.09 F.S.

21A-10.05 Procedures

(1) Answers to the examination questions, identified by the use of the proper question number, must be submitted by the respective candidate on stationery or forms furnished by the Board and must be completed in the time allotted for each subject, which will be stated on the examination papers. All papers, stationery, etc. except examination questions booklets, furnished by this Board shall remain its property and must be returned whether used or not.

(2) Each candidate shall be furnished a numbered identification card upon which he shall sign his name and address and deliver to the examiner in charge as instructed. Thereafter the candidate shall identify his answers by noting such number on each sheet thereof and in no other manner. The signing of his name, initials or identification mark other than such number shall be sufficient cause for the rejection of his papers.

(3) Reference by any candidate during the examination to books or other matters or the exchange of information with other persons shall be considered misconduct sufficient to bar the candidate from further participation in the examination and to cause the rejection or cancellation of all of the candidate's papers covering all subjects of the examination and suspension of right to sit for subsequent examinations.

General Authority 473.10 F.S. Law Implemented 473.10 F.S.

21A-10.06 Number of Sittings, Passing Grade and Granting of Credit, Effective Dates, Release of Grades and Completion of Examination

(1) (a) A first-time candidate who becomes a conditioned candidate as a result of sitting as a first-time candidate shall be permitted to sit for the next four consecutive examinations. A first-time candidate who does not become a conditioned candidate as a result of sitting as a first-time candidate becomes an extended candidate and shall be permitted to sit for the next three consecutive examinations unless he shall become a conditioned candidate as a result of any one of such three consecutive examinations in which event he shall be permitted to sit for the next three consecutive examinations after becoming a conditioned candidate.

(b) If an extended candidate either does not become a conditioned candidate during any one of the three consecutive examinations after sitting as a first-time candidate, or does not pass all four subjects on any one of such three examinations, he shall revert to first-time candidate status. If a conditioned candidate fails to receive credit for the remaining subject or subjects during the examinations for which he is permitted to sit following his attaining conditioned candidate status, the prior credits granted on subjects passed shall lapse and he shall revert to first-time candidate status.

(2) A grade of at least 75 is hereby prescribed as a passing grade for each subject. If a first-time or extended candidate receives a passing grade in only one of the four subjects, he shall not be granted credit for such subject. If a first-time or extended candidate receives passing grades in two of the four subjects, he shall be granted credit for the two subjects passed only if his grade on each of the two subjects failed is at least 35. If a first-time or extended candidate receives passing grades in three of the four subjects, he shall be granted credit for the three subjects passed irrespective of his grade on the subject failed. A conditioned candidate who has been granted credit for two subjects shall not be granted credit for a third subject passed on a subsequent examination unless his grade on the subject failed is at least 35.

(3) Rule 21A-10.06(1) and (2) above shall first become effective for first-time candidates sitting for the May 1972 examination and shall apply to those candidates' sittings thereafter and to subsequent first-time candidates. Extended and conditioned candidates sitting for the May 1972 examination shall be governed by prior rules unless and until they revert to first-time candidate status under such rules.

(4) The Executive Director shall, upon Board approval, communicate to each applicant in writing the grade received on each subject of the examination. A candidate's answers to his examination questions may be destroyed three years after the date of an examination.

(5) A candidate shall be deemed to have passed the C.P.A. examination when he has been granted credit for all four subjects. At such time, he shall, upon further satisfaction as to his moral character, satisfaction of the requirements of Section 473.08(2), Florida Statutes, and approval by the Board, be issued a certificate as a Certified Public Accountant.

General Authority 473.10 F.S. Law Implemented 473.10 F.S.

21A-10.07 Examination Credit from Other States

(1) An individual who is domiciled or is a student resident in this state and who has been granted credit by another state for two or more subjects, the specific examinations for which subjects were identical to those offered in Florida, shall receive Florida credit for such out-of-state credit provided similar credit would have been granted in Florida had he met all the Florida requirements and sat for such examinations in Florida. An individual so receiving Florida credit for either two or three subjects shall be deemed to have been a Florida candidate for such purpose in determining future sittings and credit granting for the remaining subject or subjects. Any person desiring to receive credit under this rule shall file an application with and be approved or disapproved by the Board.

(2) An individual who holds a CPA certificate issued by another state or jurisdiction cannot qualify for transfer of credits under this rule.

General Authority 473.08, 473.09, 473.10 F.S. Law Implemented 473.08 F.S.

Chapter 11

CERTIFICATES

21A-11.01 Signatures on Certificates and Issuance of Certificates
21A-11.02 (Not Used)
21A-11.03 Special Permits
21A-11.04 Reciprocal Certificates
21A-11.05 Issuance of Certificates
21A-11.06 Return of Certificates

21A-11.01 Signatures on Certificates and Issuance of Certificates

Any certificate to practice as a certified public accountant issued by this Board shall bear either the original or facsimile signatures of the members of the Board and shall be executed under the seal of the Board. A certificate shall be deemed issued within the meaning of Section 473.021, Florida Statutes, on the date approved or assigned by the Board.

General Authority 473.04 F.S.; Law Implemented 473.021, 473.08 F.S.

21A-11.02 (Not Used)

21A-11.03 Special Permits

(1) Special permits will be required of out-of-state practitioners, as that term is defined in Section 473.011 (3), F.S., in each instance in which out-of-state practitioners send out-of-state personnel into the State to fulfull a specific engagement.

(2) Applications for special permits to fulfill specific engagements or employment shall be in writing directed to the Board on forms prescribed by the Board.

(3) The Board shall ascertain that the engagement for which the application is made is a specific engagement for which a special permit may be issued and does not constitute and is not in conjunction with other engagements for the purpose of establishing a full-time practice of public accounting in the State of Florida through the use of such permits. Special permits will not be issued to out-of-state practitioners maintaining a full-time staff in Florida and using facilities for the full-time practice of public accounting as distinguished from fulfilling specific engagements under special permits, except in the case of out-of-state practitioners practicing public accounting in the State through an agent as provided in Section 473.241, F.S.

(4) Each application will be accompanied by the statement of the applicant, or if it is a partnership or professional service corporation, by a partner or stockholder of the applicant, to the effect that said work qualifies for a special permit, that the current contract for the public accounting services to be performed in Florida was not obtained by competitive bid as defined in Rule 21A-7.05 and that the said applicant is not maintaining a full-time office and staff in the State for the full-time public accounting practice in the State through the use of a special permit.

(5) For the purposes of Section 473.131(3), F.S., the term "bona fide employee of a Florida practitioner" shall be held and understood to mean the full-time permanent employment of personnel for the purpose of performing services for the clients of the Florida practitioner.

(6) (a) Within seven (7) days, exclusive of Saturdays, Sundays and legal holidays, of the filing of the application for special permit, the out-of-state practitioner shall furnish the Board, on forms prescribed by the Board, the names of all out-of-state personnel coming into the State to fulfill the specific engagement and such other information as the Board may require. At the time of filing such form, the out-of-state practitioner shall pay to the Board the sum of $10.00 for each name listed. If the out-of-state practitioner desires to substitute personnel or bring additional personnel into the State to fulfill the specific engagement, he shall notify the Board of the names of such substituted personnel or additional personnel as soon as practicable after the substitution or addition and pay

to the Board the sum of $10.00 for each additional person coming into the State.

(b) Any out-of-state practitioner who submits a written request and receives approval from the Board may submit application for special permits on a monthly basis on forms prescribed by the Board. Applications for special permits for any month must be filed not later than the last day of the succeeding month. Such applications may be for engagements begun either before or after the date the applications are received by the Board. In no event will a special permit be issued for an engagement which has begun more than sixty-two (62) days prior to the receipt of the application. For such monthly filing, the date of issuance as prescribed by Section 473.131(1), F.S., shall be the date the engagement is begun. At the time of filing such form, the out-of-state practitioner shall pay to the Board the sum of $10.00 for each name listed. If the out-of-state practitioner desires to substitute personnel or bring additional personnel into the State to fulfill a specific engagement he shall notify of the names of such substitute or additional personnel on the application to be filed during the month succeeding the month of such substitution or additions and pay to the Board the sum of $10.00 for each additional person coming into the State. The Board reserves the right to cancel the privilege of filing on a monthly basis at any time.

(7) The Board may, on its own initiative or upon the request of the applicant, conduct a hearing, including the taking of the sworn testimony of the applicant, or a partner, stockholder or employee thereof, in regard to the granting or refusing of a special permit. Such hearing may be held either prior to or after the granting or refusing of a special permit.

(8) Special permits shall bear either the original or facsimile signatures of the Chairman and Secretary of the Board and shall be countersigned with the original signature of the Executive Director of the Board. A list of all special permits shall be entered in the minutes of the Board.

(9) An out-of-state practitioner who is a resident in Florida may not practice as a certified public accountant in Florida through the use of special permits, nor may he hold himself out as a certified public accountant, public accountant, or chartered accountant in Florida. Services involving the use of accounting skills offered to or performed for the public by such resident out-of-state practitioner shall be limited to those services enumerated in Section 473.011(5)(b)(i-iv), F.S. The Board shall require each such resident out-of-state practitioner to furnish annually such information as the Board deems necessary to assure compliance with this rule.

General Authority 473.13(1) F.S.; Law Implemented 473.13(1), 473.30 F.S.

21A-11.04 Reciprocal Certificates

(1) The Board shall issue a certificate as a certified public accountant to any applicant who holds a valid and unrevoked certificate as a certified public accountant issued by or under the authority of another state or political subdivision of the United States, provided the applicant shows that he meets all of the requirements of Sections 473.201(1)(a), (b), (c), (d) and (e), F.S. For purposes of Section 473.201(1)(e), F.S., at the time of application, an applicant, among other things, must be a citizen of the United States or filed proof of intent to become a citizen, must have attained the age of eighteen years, and must have completed either one year of employment as defined by Rule 21A-9.04 in the office of a Florida practitioner or an out-of-state practitioner, or an additional one year accounting course at an accredited college or university as defined by Rule 21A-9.03.

(2) (Not Used)

(3) Application for reciprocal certificates to be issued under Section 473.201, F.S., and the provisions hereof, or under prior law as provided by this rule, shall be submitted on application forms to be furnished by the Board, and must be accompanied by a fee of $150 to cover costs of processing, investigation, etc. The fee will not be refunded in the event the application is withdrawn or denied.

(4) In the case of suspension or revocation, for misconduct, of a certificate as a certified public accountant or chartered accountant issued by another state or political subdivision of the United States, or by a foreign country, which certificate was used by this Board as a basis for issuance of a reciprocal certificate pursuant to Section 473.201, Florida Statutes, or any prior law, such suspension or revocation shall be grounds for revocation of the reciprocal certificate issued by the Board.

General Authority 473.201(3) F.S.; Law Implemented 473.201(3) F.S.

21A-11.05 Issuance of Certificates

(1) All applications for certificates, whether to be issued under Section 473.08(2) F.S. or 473.201(1) F.S. shall be made on written forms prescribed by the Board.

(2) In the case of applications for certificates to be issued under F.S. 473.08(2) the form shall evidence compliance with the provisions of that section, including domicile, citizenship and/or proof of intent to become a citizen as provided by F.S. 455.012(1) and employment or an additional one year accounting course.

(3) The Executive Director shall maintain a register in which shall be entered the name and address of each applicant, the section under which the application was made, the date on which the application was filed, the action taken by the Board on the application, the date such action was taken, and the number of the certificate, if any, issued on such application.

General Authority 473.04 F.S.; Law Implemented 473.021, 473.08 F.S.

21A-11.06 Return of Certificates

Any certificate issued by the Board and subsequently suspended or revoked, other than for failure to pay annual registration fee as required by F.S. 473.111(1), shall be promptly returned to Board's administrative offices.

General Authority 473.111(1), F.S.; Law implemented, interpreted or made specific 473.04, 473.08, 473.201 and 473.251, F.S.

Chapter 12

RELATIONS OF CERTIFIED PUBLIC ACCOUNTANTS WITH OTHER NON-FLORIDA CERTIFIED PUBLIC ACCOUNTANTS PUBLIC ACCOUNTANTS AND FIRMS OF OUT OF STATE CPAs AND PAs

21A-12.01 Florida Practitioners Using Names of Out-of-State Practitioners
21A-12.02 Correspondent Must Maintain Own Identity and Own Independence
21A-12.03 Criteria for Determining Legality of Correspondent Relationship
21A-12.04 Notification of Board of Correspondent Relationships
21A-12.05 Designation of Relationship

21A-12.01 Florida Practitioners Using Names of Out-of-State Practitioners

(1) Every Florida practitioner who has entered into an agreement or who shall hereafter enter into an agreement with an out-of-state practitioner to practice under the same name as and act as agent for the out-of-state practitioner shall promptly notify the Board of such agreement and provide the Board the name of such out-of-state practitioner, the name under which the Florida practitioner will practice, and such other information as the Board may require.

(2) Both the out-of-state practitioner and the Florida practitioner shall, on forms provided by the Board, signify their acceptance of full responsibility for the public accounting services performed in the State by the other. The form shall be signed by individual Florida practitioners and out-of-state practitioners, or if a partnership or professional service corporation, by a partner or stockholder of such partnership or corporation. The submission of this form to the Board shall signify the out-of-state practitioner's consent to the appointment of the Florida practitioner as his agent for the service of process in this State.

(3) Every Florida practitioner who acts as agent for an out-of-state practitioner and who employs a partner or stockholder of such out-of-state practitioner shall promptly notify the Board of the name of such employee and the date that he was employed.

General Authority 473.241 F.S. Law Implemented 473.241 F.S.

21A-12.02 Correspondent Must Maintain Own Identity and Own Independence

An out-of-state practitioner may employ a Florida practitioner to perform public accounting services in the State and Florida practitioners may act as correspondents in the performance of public accounting services in this State for clients of out-of-state practitioners, provided that in every such instance where the Florida practitioner acts or assumes to act as such a correspondent, such practitioner shall maintain his own identity and independence and no such practitioner assuming or undertaking to act as such a correspondent shall expressly or impliedly agree to assume, under the guise of a correspondent relationship, to act as the representative, agent, or manager or partner or joint venturer in the practice of public accounting in this State for any out-of-state practitioner.

General Authority 473.04 F.S., 473.241 F.S. Law Implemented 473.151(4) F.S., 473.241 F.S.

21A-12.03 Criteria for Determining Legality of Correspondent Relationship

Whether a person is an agent or an independent contractor for another depends on the facts and circumstances relating to the formation of the relationship and the carrying on of the work, rather than the denomination attributed to the relationship by the parties. If the facts and circumstances indicate that the purpose

of the relationship was or is to enable persons not holders of Florida certificates to carry on a full-time practice of public accounting in this State through a Florida correspondent without complying with the provisions of Section 473.241, F.S., the relationship will be regarded as unlawful. If by the terms of an express agreement a party to a correspondent relationship not holding a Florida certificate is entitled to exercise control over the policies or operations of the Florida correspondent or if in the carrying on of the work the party not holding a Florida certificate does in fact exercise control over the policies and operations of the Florida correspondent, the Florida correspondent will be regarded as an agent rather than as an independent contractor. In determining whether the purpose of the relationship is unlawful and whether the relationship is one of agency or of independent contractor, consideration will be given to the following:

(1) The financial interest, if any, of one correspondent, or some member thereof, in the business or assets of the other.

(2) The financial obligation, if any, by one correspondent, or by one or more members thereof, to the other correspondent, or some one or more members thereof.

(3) The arrangement for compensation for work undertaken by one correspondent for the other or for the other's clients, e.g., whether on a time basis, flat fee basis, percentage basis or otherwise, whether profits or losses are to be shared, etc.

(4) The existence or non-existence of an obligation by either party to forward business to the other.

(5) The frequency of forwarding business by one party to the other and the volume and extent of the business forwarded as bearing upon the possible dependency of one party upon the other.

(6) The existence or non-existence of a partnership relationship between the Florida correspondent or one or more members thereof, and the non-resident correspondent, or one or more members thereof.

(7) All other facts and circumstances bearing upon the purpose of the relationship or the degree of control that either party may exercise or be entitled to exercise over the policies or operations of the other.

General Authority 473.04 F.S., 473.241 F.S. Law Implemented 473.151(4) F.S., 473.241 F.S.

21A-12.04 Notification of Board of Correspondent Relationships

Every Florida practitioner who is presently a party to or who shall hereafter enter into a permanent or continuing correspondent relationship with any out-of-state practitioner shall promptly notify the Board of such relationship and furnish the Board with a copy of the documents evidencing such relationship and, in cases where such relationship is not evidenced by a written agreement, shall furnish the Board with a written statement summarizing the details of the relationship. Every such practitioner shall also furnish the Board a statement of the facts relating to the factors referred to in Rule 21A-12.03(1) thru (7) and such additional information as may be requested by the Board. Every such practitioner shall promptly notify the Board of any modification in the relationship with respect to which previous notice has been given, at the same time furnishing the Board with a copy of the documents evidencing such modification and, in cases wherein modification is not evidenced by writing, shall furnish the Board with a written statement summarizing the details of the modification.

General Authority 473.04 F.S. Law Implemented 473.04 F.S., 473.241 F.S.

21A-12.05 Designation of Relationship

(1) Every Florida practitioner, not using the name of an out-of-state practitioner as provided in Section 473.241, Florida Statutes, but desiring to designate by printed or written words that he is a correspondent of an out-of-state practitioner, shall, in addition to complying with Rule 21A-12.04, promptly notify the Board of his intention of using such designation.

(2) Every Florida practitioner, not using the name of an out-of-state practitioner as provided in Section 473.241, Florida Statutes, but desiring to designate by printed or written words that he is a correspondent of another Florida practitioner, shall promptly notify the Board of his intention of using designation and provide the Board with the name of the Florida practitioner whom he desires to designate as a correspondent and such other information as the Board may require.

(3) Every Florida practitioner not using the name of an out-of-state practitioner as provided in Section 473.241, Florida Statutes, but desiring to designate by printed or written words that he is a member of an association of accounting firms, shall promptly notify the Board of his intention of using such designation and provide the Board the name of such association and such other information concerning the association as the Board may require.

General Authority 473.151(4) F.S. Law Implemented 473.151(4) F.S.

Chapter 13

FEES

21A-13.01 Fees

21A-13.01 Fees.

The following fees are prescribed by the Board:

(1) For application to sit for the examination provided in Section 473.09, Florida Statutes; one hundred ($100.00) as a first-time candidate; $15.00 per part (Practice being two parts) with a maximum of $75 per application for extended or conditioned candidates; one hundred dollars ($100.00) as a candidate transferring credits from another state. If a first-time candidate application is denied, seventy-five dollars ($75.00) will be refunded by the Board. Also, if a credit transferring candidate application is denied, seventy-five dollars ($75.00) will be refunded by the Board. The Board will defer payment of the fee if the applicant is unable to sit for the examination due to illness or military service, provided the applicant's illness is supported by a notarized statement of a physician or his absence by reason of military service is supported by a copy of his military order or a letter from his Commanding Officer.

(2) For registration provided in Section 473.111(1), Florida Statutes, forty dollars ($40).

(3) For registration provided in Section 473.111(3), Florida Statutes, thirty dollars ($30) for each partnership or professional service corporation.

(4) For application for reciprocal certificates provided in Section 473.201(4), F.S., one hundred fifty dollars ($150.00) per person. If such application is withdrawn or denied, no portion of the fee will be refunded by the Board.

(5) For application for written professional examination as provided in Section 473.111(4), F.S., fifty dollars ($50.00). If such application is withdrawn, no portion of the fee shall be refunded.

(6) For application for the CPA examination critique, fifteen dollars ($15.00) per part, practice is considered two parts.

(7) For copies of CPA examination papers, seven dollars and fifty cents ($7.50) per part, practice is considered two parts, plus cost of AICPA CPA Examination and Unofficial Answers.

(8) For regrading of CPA examination papers, fifteen dollars ($15.00) per part, practice is considered two parts.

General Authority 473.09, 473.111(1), 473.111(3) and 473.111(4), 473.201, F.S.

Chapter 14

PROCEDURES FOR INVESTIGATIONS

21A-14.01 Compliance
21A-14.02 Investigations
21A-14.03 Investigations of Persons Other Than Practitioners

21A-14.01 Compliance

(1) The Board is empowered to administer Chapter 473, F.S., and Chapter 21A, F.A.C., for the protection and well being of those persons who may rely upon individuals for the performance of public accounting services within the state. Every person licensed by the Board shall be governed and controlled by Chapter 473, F.S., and Chapter 21A, F.A.C. In this regard, the Board may use the following from time to time to determine compliance with Chapter 473, F.S., and Chapter 21A, F.A.C.:

(a) Periodic reviews of financial statements submitted to or filed with state and local governmental agencies in the State of Florida;

(b) Newspaper clipping service;

(c) Direct inquiry as the result of allegations received.

(2) In addition to procedures specified in (1) above, each certified public accountant or firm thereof licensed to practice in the State of Florida shall notify the Board within 30 days after final judgment or settlement of any complaint filed in a court of law in Florida against said certified public accountant or firm relating to or arising from the practice of public accounting within the state setting forth the name of the complainant and providing copies of the compliant, answer and final judgment or settlement.

General Authority 473.04; 473.261, F.S.; Law implemented, interpreted or made specific 473.261(2)(3), F.S.

21A-14.02 Investigations

(1) Initiation of Investigation

(a) All investigations of possible violations of Chapter 473, F.S. or Chapter 21A, Florida Administrative Code, shall be initiated only with the approval and at the direction of the Board.

(b) An investigation shall be considered a non-adversary executive function to discover or procure evidence as part of the fact finding function of the Board. The Board need not have an administrative complaint, pursuant to F.S. 120.57, submitted or pending to conduct an investigation. The Board may on its own motion or upon written petition of a substantially affected party conduct an investigation. The Board may design forms for the filing of

a petition by substantially affected parties requesting the Board to conduct an investigation.

(c) A preliminary review shall be undertaken by the Executive Director of the Board to determine if the petition contains sufficient information to enable the Board to rule upon such petition. The Executive Director may request additional information from both the petitioner and the party named in the petition. A copy of the petition for investigation shall be submitted to the party who is subject to the proposed investigation.

(d) Some petitions for investigations may be of such a nature that they can be disposed of informally by correspondence between the Executive Director of the Board, acting under the Board's instructions, and the involved parties. In such instances, the Board shall make final determination as to whether formal investigation is warranted.

(e) An investigation shall not be commenced by the Board until completion of the following form in the substantial format as indicated:

State Board of Accountancy
Post Office Box 13475
Gainesville, Florida 32604

In re the investigation
of .....

Upon the authority of section(s) ..... F.S., upon action taken at a regularly scheduled meeting held on ....., ...
(date) (place)
the State Board of Accountancy hereby declares that an investigation relating to ..... is initiated generally based on the following brought to the Board's attention:

.....

This investigation is intended to gather facts in the subject matter for the purpose of enabling the Board to determine whether probable or no probable cause exists to initiate an administrative complaint and in no manner implies or alleges that the party of the investigation has been or is guilty of any wrong doing. The Board does, however, reserve the right to extend its investigations to matters other than mentioned above.

....
Date Executive Director

(2) Confidentiality—All records relating to an investigation shall be confidential until either the subject of the investigation requests in writing that such investigation and records be made public or until the Board makes a finding of probable cause. Upon a finding of probable cause, all records relating to an investigation shall become public information unless it is otherwise confidential under Florida law.

(3) Deferral or Suspension of Investigations—An investigation shall not be deferred or suspended without the approval of the Board. The acquittal of a party of an investigation in criminal proceedings shall not be a bar to disciplinary proceedings nor shall the findings, judgment or decree of any court in civil proceedings to which the Board is not a party be binding on the Board. If the party of the investigation by the Board expects to be or is involved in litigation pertaining to financial statements which are part of the matter under investigation, the Board may, at the request of the party under investigation, defer or suspend the investigation until either the applicable statute or limitation has expired (with respect to possible litigation) or the litigation is ended, provided the party of the investigation:

(a) Shows to the satisfaction of the Board that public interest will not be harmed by deferring the investigation;

(b) Agrees in writing to cooperate with the Board in its investigation when litigation is adjudicated or settled;

(c) Agrees in writing to assume responsibility for the safe retention of all work papers and other evidential matter relating to the investigation;

(d) Waives in writing any objection to the investigation based upon undue delay caused by such deferral; and

(e) Agrees in writing that neither the acquittal in a criminal proceeding nor the findings, judgment or decree of any court in a civil proceeding to which the Board is not a party shall be binding on the Board.

(4) Appointment of Investigating Officer—Pursuant to F.S. 473.261(3), the Board may designate investigating officers to conduct investigations who shall be competent by reason of training or experience.

(5) Conduct of the Investigation

(a) Subpoenas

(i) Subpoenas for the attendance of witnesses and for the production of documents at depositions and hearings shall be issued by the Board only upon written application of any party. The application shall state the name and address of the witness for whom the subpoena is to be issued, the party on whose behalf the witness is expected to testify, designate books, papers, documents or tangible things, if any, to be produced and the time and place for the witness to appear. Subpoenas issued by the Board shall bear either the original or facsimile signatures of the Chairman of the Board and shall be countersigned with the original signature of the Executive Director of the Board.

(ii) Subpoenas shall be served as required by Rule 1.410 of the Florida Rules of Civil Procedure.

(iii) Witness fees and mileage, if requested by the witness, shall be paid by the party at whose instance the witness is summoned and will be the same as those allowed by Section 90.14, Florida Statutes.

(b) Presence of the Party of the Investigation During Fact Gathering Process—The party of an investigation does not have a right to be present or to be heard during the investigation, but before any recommendation of probable or no probable cause is considered by the Board the party of an investigation shall be advised in general terms of the nature of the conduct which is being investigated and shall be given an opportunity to make a statement personally or by counsel, verbally or in writing, sworn, or unsworn, explaining, refuting or admitting the alleged misconduct which, if in writing, shall be transmitted to the Board prior to the time the Board considers the investigating officer's report.

(c) Duty of Investigating Officer—The duty of the investigating officer is to obtain sufficient, competent evidential matter through the conduct of an investigation and to file a written report which the Board will consider in finding whether probable or no probable cause exists to initiate an administrative complaint against the party of the investigation for violation of any portion(s) of Chapter 473, Florida Statutes, and/or Chapter 21A, Florida Administrative Code. The investigating officer shall not make a recommendation as to probable or no probable cause unless requested by the Board.

(d) Rights of Party of Investigation—In addition to other constitutional or statutory rights, the party of an investigation is not required to submit to an interview with the investigating officer and may, at any point during the investigation, be represented by legal counsel.

(6) Filing of Investigating Officer's Report.—The investigating officer shall submit a report in writing to the Board containing his findings and other supplemental information and evidential matter as may be appropriate. A copy of the report along with a notice of informal hearing to consider investigating officer's report shall be forwarded to the party of investigation. Copies of the notice of informal hearing shall be forwarded to the party who submitted the initial petition for the investigation and other substantially affected parties. Such parties shall be given an opportunity to submit statements either personally, by a representative and/or by counsel, verbally or in writing, sworn or unsworn, explaining, refuting or admitting the alleged misconduct and shall also be given an opportunity to be present and address the Board when the report is considered.

(7) Hearing Guidelines to Consider Investigating Officer's Reports—The following guidelines are provided for the efficient and orderly conduct of a hearing to consider reports of investigating officers. The hearing is designed to provide for an orderly procedure to be used by the Board in the assimilation of facts. The hearing is not intended to be adversary, but rather investigatory and of a fact-gathering nature. Substantially affected parties will be provided an opportunity to present facts relevant to the matter under consideration; further, participants are given guidelines to assist in establishing the surrounding facts and circumstances before the Board. Those desiring to present facts relevant to the investigation or participate in the hearing will be allowed to do so at the Board's discretion.

(a) Hearing to Consider Investigating Officer's Report

(i) Purpose—Prior to entering an order either finding or not finding probable cause, for the filing of an administrative complaint, the Board will hold a hearing respecting each investigation. The purpose of the hearing will be to receive and secure information relative to the merits of the pending investigation and to determine whether probable or no probable cause exists for the initiation of disciplinary action.

(ii) Notice—Notice of the hearing shall be mailed to parties being investigated by certified mail, return receipt, no later than 10 days prior to the hearing.

(b) Participation at Hearing—The following parties may participate at a hearing to consider an investigating officer's report:

(i) Parties under investigation.

(ii) Other substantially affected parties providing they file written notice of intent to participate setting forth such substantial interest at least seven (7) days prior to the date of the hearing.

(c) Hearing Procedure

(i) Presiding Officer—The presiding officer at the hearing shall be the Chairman of the Board or his designate.

(ii) Order of Presentation—The following is intended to serve as a general guide to the conduct of the hearing:

(a) Opening Statement by Presiding Officer

advising as to: The guidelines of the hearing, its purpose and the rights and privileges of parties.

(b) Opening Statement by Person Being Investigated—Shall not exceed five (5) minutes and should concisely indicate what he intends to show.

(c) Report of Investigating Officer—Shall be presented by either Investigating Officer, his designated representative or by a person designated by the Chairman of the Board and shall not exceed twenty-five (25) minutes.

(d) Party of Investigation—The party of the investigation and witnesses may present all data and material and shall not exceed a total of thirty (30) minutes.

(e) Finding by Board—The Board shall make finding of probable or no probable cause or ruling as to continuance of hearing.

(iii) Extension of Time for Presentation—The presiding officer may extend the time for any presentation.

(iv) Participants and Witnesses—Each participant is responsible for providing its own witnesses, including the payment of all expenses associated with their appearance at the hearings. Participants and witnesses may be sworn. The presiding officer shall have the authority to limit the number of witnesses to be used and to impose reasonable time limitations.

(v) Exhibits—Each participant, at the time an exhibit is identified at the hearing, shall distribute one complete copy to each member of the Board. Documentary evidence must be of a size consistent with ease of handling, transportation, and filing. Large exhibits may be used during the hearing, but reduced copies thereof must be provided for the record.

(vi) Record—The Board shall preserve testimony and exhibits in the hearing proceedings. Transcripts thereof may be obtained upon payment of cost in preparing same.

(d) Disposition and Notice—The person being investigated and other substantially affected parties together with any person who so requests in writing, shall receive a copy of the Board's final disposition.

(e) Review of Investigating Officer's Report; Consideration of Testimony and Exhibits Presented at Hearing and Findings of Probable or No Probable Cause

(i) At the conclusion of the hearing or within sixty (60) days following said hearing, the Board shall review the investigating officer's report and consider testimony and exhibits presented at the hearing and find by a majority vote:

(a) Probable cause;

(b) No probable cause; or

(c) Return the report to the investigating officer or appoint a new investigating officer with appropriate instruction for further investigation.

(ii) A finding of no probable cause by the Board shall be final and after such finding no further proceedings shall be made in the matter by the Board unless new or additional evidence not available or made known to the Board at the time of the finding is thereafter brought to the attention of the Board. The Executive Director shall promptly notify the person being investigated of the Board's findings.

(iii) If the Board finds probable cause it may direct:

(a) That disciplinary action be initiated under Chapter 473, Florida Statutes, pursuant to Chapter 120, Florida Statutes, by the filing of an administrative complaint setting forth the particular act or acts of conduct for which the person is sought to be disciplined:

(b) That an action be instituted pursuant to Section 473.05, Florida Statues.

General Authority 473.04; 473.261, F.S.; Law implemented, interpreted or made specific 473.04; 473.261; 120.62 and 20.30(13), F.S.

21A-14.03 Investigations of Persons Other Than Practitioners

(1) Whenever it shall appear to the Board that any person or firm other than a practitioner is violating or about to violate the terms and provisions of Chapter 473, Florida Statutes, the Board may appoint an investigating officer. The investigating officer shall be appointed as provided by Rule 21A-14.02(4) and the investigation shall be conducted in accordance with Rule 21A-14.02(5). The investigating officer's report shall be filed pursuant to Rule 21A-14.02(6) and the hearing to consider the investigating officer's report shall be held pursuant to Rule 21A-14.02(7).

(2) If the Board finds probable cause it may file application for injunction or writ of mandamus in the circuit court where the Board maintains its headquarters or where the party of said investigation resides.

General Authority 473.04, 473.251, 473.261 and 120.54, F.S. Law Implemented Section 473.261 and Chapter 120, F.S.

Chapter 15

REESTABLISHMENT OF PROFESSIONAL KNOWLEDGE & COMPETENCY

21A-15.01 Certified Public Accountants and Public Accountants Required to Comply With This Chapter
21A-15.02 Organization and Administration
21A-15.03 Continuing Professional Education
21A-15.04 Written Professional Examinations
21A-15.05 Notification, Appeal, Suspension and Reinstatement Procedures
21A-15.06 Certified Public Accountants and Public Accountants Exempt From Compliance With This Chapter
21A-15.07 Exempt Florida Certified Public Accountants and Public Accountants Who Desire to Become Florida Practitioners

21A-15.01 Certified Public Accountants and Public Accountants Required to Comply With This Chapter

(1) Each certified public accountant and public accountant who is also a Florida practitioner, i.e. engaged in the practice of public accounting in Florida, shall be required to reestablish his professional knowledge and competency in conformity with this Chapter through the use of either continuing professional education programs or written professional examinations.

(2) Each Florida practitioner whose certificate was in good standing on December 31, 1973 shall commence his reestablishment period on January 1, 1974. The first proof of reestablishment date for such practitioner shall be January 1, 1977 and the first reestablishment period shall be the three calendar years immediately preceding January 1, 1977. The second proof of reestablishment date shall be January 1, 1980 and the second reestablishment period, the three calendar years immediately preceding January 1, 1980, etc.

(3) Each Florida practitioner who received an original Florida certificate after December 31, 1973 shall commence his reestablishment period on the January 1st following the calendar year he received his Florida certificate. The first proof of reestablishment date for such practitioner shall be the fourth January 1st following the calendar year he received his Florida certificate and the first reestablishment period shall be the three calendar years immediately preceding such January 1st. The second proof of reestablishment date shall be the seventh January 1st following the calendar year he received his Florida certificate and the second reestablishment period, the three calendar years immediately preceding such January 1st, etc.

(4) See Rule 21A-15.05 for reinstatement of suspended certificate-holders and Rule 21A-15.07 for certificate-holders who desire to reengage in the practice of public accounting.

General Authority 473.04, F.S., 473.111, F.S. Law Implemented 473.111, F.S.

21A-15.02 Organization and Administration

(1) The Board may appoint such committees as it deems necessary to effectively administer, implement and carry-out the provisions of Section 473.111(4) through (9) inclusive, F.S. and the related rules. These committees shall be guided and assisted administratively by the Executive Director. Subject to the approval of the Board, one committee, termed the Committee on Continuing Professional Education, shall: (a) evaluate and determine, either prospectively or retrospectively, whether specific courses, programs, education and training qualify as formal programs of learning which contribute directly to professional competency of an individual following licensure to practice public accounting, and the credit to be granted therefore; (b) determine in individual cases whether professional knowledge and competency have been reestablished by virtue of the completion of such programs, and; (c) audit the continuing professional education records of Florida practitioners on a sample basis from time to time. Another committee, termed the Committee on Written Professional Examinations, shall prepare examinations on subjects prescribed by the Board and shall conduct and grade the examinations required by Section 473.111(6) (b), F.S. and related rules under the direction of the Board.

(2) Each such committee shall be composed of six members, each of whom shall be competent by reason of training or experience, at least one of whom shall be a qualified accounting educator. On the effective date of this rule, or as soon as practicable, the Board shall appoint two members for one, two and three year terms, respectively. Thereafter, members shall be appointed for three year terms. No committee member shall serve more than six consecutive years. Chairmen shall be elected each year by majority vote of the members of a committee. All decisions by the committees shall be made by the affirmative vote of a majority of the appointed members. Members shall serve until their successors are appointed by the Board.

(3) Committees shall operate under the same administrative rules and procedures which are applicable to, and/or used by, the Board. Committees shall, on or before December 1 of each year, make an evaluation of the activities under their charge and the related fees and costs and shall report findings and recommendations to the Board.

General Authority 473.04, F.S., 473.111, F.S. Law Implemented 473.111, F.S.

21A-15.03 Continuing Professional Education

(1) In any given reestablishment period, each Florida practitioner who uses a program of continuing professional education as the means of reestablishing professional knowledge and competency must have completed either:

(a) At any time or times during the three-year period, at least 96 hours of educational instruction or training in public accounting subjects or courses of study, as defined hereinafter, of which at least 64 hours must have been in accounting-related and/or auditing-related subjects, or;

(b) In each of the three calendar years during the reestablishment period, at least 24 hours of educational instruction of training in public accounting subjects or courses of study, as defined hereinafter, of which at least 16 hours must have been in accounting-related and/or auditing-related subjects.

Practitioners qualifying under this provision may elect to satisfy Rule 21A-15.03(1), F.A.C., in effect on October 1, 1977. For such practitioners, this provision will become operative for three year re-establishment periods commencing after December 31, 1977.

(2) Educational instruction or training in public accounting subjects of courses of study is hereby defined as formal programs of learning, as defined hereinafter, which contributes directly to professional competency following licensure to practice public accountancy as distinguished from such programs which enabled an individual to meet the qualifications of 473.08 F.S. for licensure. Provided the foregoing is met and unless otherwise approved by the Board, subjects or courses of study qualifying an individual for the purpose of this Chapter shall be limited to:

(a) Accounting-related subjects or courses, including, but not limited to, financial accounting (including current authoritative literature in generally accepted accounting principles in the United States and the Pronouncements of the Accounting Principle Board and the Financial Accounting Standards Board), cost and managerial accounting, and accounting for specialized industries.

(b) Auditing-related subjects or courses, including, but not limited to, general auditing theory and practice (including current authoritative literature in generally accepted auditing standards in the United States and the Statements on Auditing Standards promulgated by the American Institute of Certified Public Accountants), auditing for specialized industries (including governmental auditing requirements) and computers and information systems in business.

(c) Taxation.

(d) Management services and management advisory services.

(e) Oral and written communications.

(f) General business including, but not limited to, economics, the social environment of business, business law, production or operational systems, marketing, finance, quantitative applications in business and business policy.

(g) Practice administration including, but not limited to, behavorial sciences, managerial effectiveness and management by objectives.

(3) Unless otherwise approved by the Board and subject to the formalities and further requirements of Rule 21A-15.03(4), programs of learning shall be limited to:

(a) Courses taken at institutions of higher education.

(b) Other professional education or training:

1. Professional development courses sponsored by, and technical sessions at meetings of, the American Institute of Certified Public Accountants, state societies of public accountants and certified public accountants, and chapters thereof, and other approved organizations such as the National Accounting Association, American Accounting Association, Financial Executives Institute, etc.

2. Formal organized in-firm educational programs, including multifirm programs.

3. Formal correspondence or other individual study programs.

(c) Preparation of books, or articles which are published in recognized academic, trade or professional journals, in the subject matter set forth in Rule 21A-15.03(2).

(4) In order for a Florida practitioner to receive credit for programs of learning, as defined hereabove the following formalities and further requirements must be met:

(a) Courses taken at institutions of higher education:

1. Higher education credit courses shall be credited for continuing professional education purposes at the rate of 15 hours for each semester hour of higher education credit and 10 hours for each quarter hour of higher education credit, provided the number of contact hours (hours in the classroom) totals at least 90% of the continuing professional education credit so determined. Otherwise, continuing professional education credit shall be limited to the actual number of contact hours.

2. Higher education non-credit courses shall be credited for continuing professional education

purposes equivalent to the actual number of contact hours.

3. Continuing professional education credit for instructing a higher education course shall be twice the credit which would have been granted participants for the first presentation of a specific course or program, the same as the credit granted a participant for the second presentation and none thereafter except as permitted by Rule 21A-15.03(4)(b)(5). However, a professional educator cannot receive credit for attending or instructing a course normally required to meet the qualifications of F.S. 473.08.

(b) Other professional education or training:

1. Professional development courses shall be credited for continuing professional education purposes in full hours only, equivalent to the actual number of contact hours (hours in the classroom which hourly period must include at least fifty minutes of continuous participation) provided an outline (defined as a schedule of activity listing major topics of discussion) is prepared in advance and retained; a course is at least one hour in length, the course is conducted by a qualified instructor, lecturer or discussion leader and a record of registration and attendance is maintained. For this purpose, a one-day program will be granted eight hours credit if the total lapsed time is at least eight hours (for example 9:00 A. M. to 5:00 P. M.) and the contact time is approximately 400 minutes. An instructor, lecturer or discussion leader will be considered qualified if through formal training or experience he has obtained sufficient knowledge of the subject matter to competently instruct the course. A course participant must attend substantially an entire course to be granted credit for the entire course and if a record of registration and attendance is not maintained by the sponsoring organization, the course participant must be able to prove registration and attendance.

2. Formal organized in-firm educational programs shall be credited for continuing professional education purposes to the same extent and by the same requirements as professional development courses.

3. Instructors and lecturers (persons who do not significantly benefit from class discussion and interaction) for professional development courses and formal organized in-firm educational programs shall be credited for continuing professional education purposes at twice the credit granted participants provided that instructing or lecturing a specific course or program has not occurred previously, except as permitted in 21A-15.03(4)(b)(5).

4. Panelists and discussion leaders (persons who do significantly benefit from class discussion and interaction) for professional development courses and formal organized in-firm educational programs shall be credited for continuing professional education purposes at twice the credit granted participants for the first presentation of a specific course or program, the same as the credit granted a participant for the second presentation and none thereafter, except as permitted in 21A-15.03(4)(b)(5). Co-panelists and co-discussion leaders shall be credited for the portion of a specific course or program they must prepare to discuss and lead as a co-panelist and co-discussion leader.

5. To the extent a course or program has been substantially revised, the revised portion shall be considered a first presentation for the purposes of 21A-15.03(4)(b) 3 and 4.

6. Formal correspondence or other individual study programs must require registration and provide evidence of satisfactory completion and shall be credited for continuing professional education purposes as approved.

(c) The preparation of books or articles shall be credited for continuing professional education purposes on a self-declaration basis but shall be limited to thirty (30) hours of credit in any three-year reestablishment period.

(5) Each Florida practitioner shall, on or before January 1 prior to his annual registration, report programs of continuing professional education completed during the preceding calendar year on forms prescribed by the Board. Each Florida practitioner's documentation supporting such programs shall be retained through the three calendar years following a three year reestablishment period.

General Authority 473.04 and 473.111(6), F.S.; Law implemented, interpreted or made specific 473.111(6), F.S.

21A-15.04 Written Professional Examinations

(1) Written proctored professional examinations in accounting-related and auditing-related subjects, particularly current developments, as well as rules of professional conduct and rules of the State Board of Accountancy shall be given at least twice a year (spring and autumn) at times and locations determined on an annual basis and announced at least sixty days in ad-

vance, which announcement shall include the rules governing the conduct of the examinations.

(2) For the purposes of the examinations:

(a) Accounting-related and auditing-related subjects are hereby defined as current authoritative literature in generally accepted accounting principles and generally accepted auditing standards and procedures in the United States consisting primarily of pronouncements of the Accounting Principles Board, the Financial Accounting Standards Board and Statements on Auditing Standards promulgated by the American Institute of Certified Public Accountants. Current authoritative literature may include AICPA or other authoritative publications and literature as deemed appropriate by the State Board of Accountancy.

(b) Rules of professional conduct and rules of the State Board of Accountancy are hereby defined as Chapter 473, Florida Statutes, and Chapters 2-4 inclusive of the Rules of the Florida State Board of Accountancy.

(3) Each examination will be divided into two parts described as follows:

(a) Part I of the examination shall include questions taken from current authoritative literature issued during the current calendar year and the two preceding calendar years (e.g., the spring and autumn 1977 examinations will include current authoritative literature issued during 1975, 1976 and 1977).

(b) Part II of the examination shall include questions taken from all current authoritative literature.

(4) For each examination, the announcement of rules governing the conduct of the examination shall include:

(a) The time span for Parts I and II of the examination.

(b) The current authoritative literature from which the examination questions in Parts I and II will be selected (e.g., paragraph numbers in Statements on Auditing Standards, Statements of the Financial Accounting Standards Board, etc.)

(5) The examination shall be graded as follows:

(a) A candidate who receives a grade of 75% or higher on a total examination (Parts I and II combined) shall have re-established his professional knowledge and competency for his three year reestablishment period. A candidate who receives a grade of 75% or higher on either part of a spring examination, but a grade less than 75% on the total examination, may retake the failed part in the autumn examination of that calendar year. If the combined grade from the part passed in the spring and the part retaken in the autumn totals 75% or higher, the candidate shall have reestablished his professional knowledge and competency for his three year reestablishment period.

(b) A candidate who receives a grade of 70% - 74% on a total examination (Parts I and II combined) shall receive 30 hours of continuing professional education credit in accounting-related and auditing-related subjects.

(c) A candidate who receives a grade of 75% or higher on Part I of an examination, but a grade of less than 75% on the total examination, shall receive 30 hours of continuing professional education credit in accounting-related and auditing-related subjects.

(d) The maximum credit allowable in any calendar year by virtue of (b) and (c) above shall be 30 hours of continuing professional education credit in accounting-related and auditing-related subjects.

(6) A certified public accountant or public accountant shall be permitted to take the examination any time it is given irrespective of whether he passes or irrespective of whether he uses the examination alternative to reestablish his professional knowledge and competency.

(7) The examination grade will be communicated to each candidate within sixty days after the examination, in no event later than December 1. A candidate's answers to his examination may be destroyed four years after the date of the examination.

(8) The procedures outlined in Rules 21A-10.05(1) and (2) shall apply to the administration of each examination.

(9) Application for an examination shall be filed with the Board on or before fifteen (15) days preceding an examination date.

General Authority 473.04, and 473.111, F.S.; Law implemented, interpreted or made specific 473.111(6), F.S.

21A-15.05 Notification, Appeal and Suspension

(1) On or before March 1st of each calendar year, the Board will notify each Florida practitioner as to the Board's record of his compliance status regarding reestablishment of professional knowledge and competency. Within thirty (30) days after receipt of this status report, each Florida practitioner shall notify the Board as to any disagreement therewith. Any such disagreement shall, on or before the succeeding April 30th, be reviewed by the appropriate committee. If, after such review, such disagreement has been satisfactorily resolved, the Florida practitioner shall be credited as agreed upon.

(2) If, after such review, such disagreement has not been satisfactorily resolved, any disagreeing Florida practitioner shall be notified by certified mail no later

than the succeeding May 1st at his address shown upon the records of the Board of: (a) the committee's decision; and (b) the procedures for filing written appeal to the Board.

(3) Upon receiving notice specified in (2) above, any such disagreeing Florida practitioner shall, if he chooses, no later than the succeeding May 15th, file a written appeal to the Board stating the facts and circumstances and the grounds for appeal and the chairman of the appropriate committee shall file a written report stating the facts and circumstances and grounds for noncompliance. The Board shall, within sixty (60) days thereafter, hear and rule upon the appeal and notify any such disagreeing Florida practitioner of its decision by certified mail at his address shown upon the records of the Board.

(4) If a Florida practitioner's certificate is subject to suspension as of January 1st for failure to reestablish professional knowledge and competency, he shall be so advised by the notice accompanying his March 1st status report and such notice shall be sent by certified mail to his address shown upon the records of the Board. Such practitioner shall be granted additional time up to the succeeding April 1st to provide documentation supporting his reestablishment and appropriately notify the Board. In the event that such Florida practitioner does not provide such documentation to support his reestablishment of professional knowledge and competency by such April 1st, his certificate shall forthwith be suspended by order of the Board and there upon such Florida practitioner shall not be entitled to exercise or enjoy any of the rights or privileges conferred by such certificate until it shall have been reinstated by the Board. If such practitioner disagrees with the status report, the review procedures enumerated in (2) and (3) above shall be applicable.

(5) Each certified public accountant or public accountant whose certificate has been suspended for failure to reestablish professional knowledge and competency as required by F.S. 473.111(4) may apply for reinstatement on forms prescribed by the Board. The Board shall prescribe the requirements for reinstatement in each individual case which requirements shall include either (a) the program of continuing professional education specified by the Board, or (b) passing the written professional examination specified by the Board. Upon the satisfactory completion of these requirements, such suspended certificate shall forthwith be reinstated. At the time of reinstatement, the Board shall notify such practitioner of his next reestablishment date.

General Authority 473.04 and 473.111, F.S.; Law implemented, interpreted or made specific 473.111(5), F.S.

21A-15.06 Certified Public Accountants and Public Accountants Exempt From Compliance With This Chapter

(1) Each certified public accountant and public accountant who is not a Florida practitioner, i.e. not engaged in the practice of public accounting in Florida, whether because of illness, military service, retirement, non-residence or non-public practice, shall be exempt from this Chapter provided such certified public accountant or public accountant requests exemption on forms prescribed by the Board and such request is granted by the Board. Otherwise a certified public accountant or public accountant who is not a Florida practitioner shall be deemed to be a Florida practitioner for the purpose of this Chapter.

(2) A resident certified public accountant or public accountant shall be deemed to be a Florida practitioner if he engages in the practice of public accounting in Florida to any extent or in any manner whatsoever. A non-resident Florida certified public accountant or public accountant shall also be deemed to be a Florida practitioner if he engages in the practice of public accounting in Florida to any extent or in any manner whatsoever.

(3) The annual registration card of each certified public accountant or public accountant exempt from compliance with this Chapter shall state that the certificate of such person is inoperative to permit such person to practice public accounting in Florida and the cause therefor.

(4) The exemption provisions of this Chapter shall not apply to certified public accountants or public accountants serving as Auditor General for the Legislature or as Director of Accounting for the Florida Public Service Commission or to certified public accountants or public accountants who are employed as accountants or post-auditors or who perform accounting or postauditing duties on the staff of the Auditor General or for the Florida Public Service Commission.

General Authority 473.04, 473.111 F.S. Law Implemented 473.111 F.S.

21A-15.07 Exempt Florida Certified Public Accountants and Public Accountants Who Desire to Become Florida Practitioners

(1) Each certified public accountant or public accountant who has been exempt under Rule 21A-15.06, as distinguished from a certified public accountant or public accountant whose certificate has been suspended for failure to reestablish professional knowledge and competency, and has not been reinstated under Rule 21A-15.05, and who desires to become a Florida practitioner, i.e. engage or reengage in the practice of public ac-

counting in Florida, shall apply for such engagement or reengagement on forms prescribed by the Board.

(2) Upon receiving proof that such a certified public accountant or public accountant has so reestablished his professional knowledge and competency, the Board shall issue a new registration card to such certified public accountant or public accountant without the inoperative statement. In such instance, the reestablishment period shall be the three calendar years preceding the January 1st immediately preceding the date of application for reengagement.

(3) The first reestablishment period for such engaging or reengaging certified public accountant or public accountant shall commence on the January 1st of the calendar year following engagement or reengagement and the first proof of reestablishment date shall be the fourth January 1st following engagement or reengagement.

General Authority 473.04, 473.111 F.S. Law Implemented 473.111 F.S.

Chapter 16

PERSONS OTHER THAN PRACTITIONERS

21A-16.01 Preparation of Financial Statements by Persons Other Than Practitioners
21A-16.02 Notice to Public by Non-registered Persons

21A-16.01 Preparation of Financial Statements by Persons Other Than Practitioners

(1) As provided in Section 473.011(5), F.S., persons other than practitioners may prepare financial statements and submit them to others provided that:

(a) Such financial statements are issued without certificates of expression or disclaimer of opinion as to the fairness of the representations shown therein as defined in Rule 21A-2.03.

(b) Such financial statements, or reports, transmittal letters or other written communication issued or associated with such financial statements, shall not in any manner whatsoever state, show, claim or imply that the financial statements were prepared or issued as the result of an audit or examination as defined in Rule 21A-2.01, including the character of the audit or examination performed.

(c) Any report, transmittal letter or other written communication issued with such financial statements, in addition to setting forth an address, salutation and reference to the completion and submission of a tax return, may identify and list the financial statements submitted, state that the financial statements are unaudited or prepared without audit from the records or books of account, and state that such financial statements are in agreement or have been reconciled with the tax return.

(d) Any such report, transmittal letter or other written communication issued with the financial statements as provided in subparagraph (c) above may also contain a listing of procedures (as distinguished from auditing procedures or standards and accounting principles or standards) used in preparing the financial statements, provided:

1. the procedures listed are not so extensive, or the listing worded in such manner, as to claim or imply that an audit or examination as defined in Rule 21A-2.01 has been performed; and
2. the description of the procedures does not use words which connote or relate to an audit or examination in accordance with generally accepted auditing standards or the presentation of financial statements in conformity with generally accepted accounting principles (e.g., words such as audit, examination, opinion, certificate, certify, fairly present, auditing procedure, auditing standard, audit test, test of accounting records, accounting principle or standard, generally accepted auditing standard, generally accepted accounting principle or standard); and
3. the listing of such procedures is followed by the statement, "these procedures do not constitute an audit or examination of these financial statements in accordance with generally accepted auditing standards, nor do they imply either an expression of opinion, or disclaimer of opinion, as to the fairness of the presentation of the financial statements or their conformity with generally accepted accounting principles", or a statement or words to that effect.

(2) The preparation of tax returns by persons other than practitioners, which is excluded from the definition of public accounting in Section 473.011 (5)(b)(iii) F.S., may not include the preparation of financial statements and submission to others except in accordance with the guidelines contained in paragraph (1) above.

General Authority 473.04 F.S.; Law Implemented 473.011, 473.021, 473.04, 473.05 F.S.

21A-16.02 Notice to Public by Non-registered Persons

No person who is not the holder of a certificate from the Board to practice as a certified public accountant or public accountant shall hold himself out as engaged in or as qualified to engage in the practice of public accounting; and no such person shall indicate by letterhead, card, advertisement, announcement, signs, directories or otherwise that he is a member of, or is associated with, any association, society or other group

of accountants or public accountants, unless such statement or indication shall be followed by the words "Not registered with the State Board of Accountancy", "Not licensed by the State Board of Accountancy", or similar words in letters of equal size and prominence to those indicating association, society or other group.

General Authority 473.04 F.S.; Law Implemented 473.021 F.S.

(This rule adopted pursuant to decision of the Florida Supreme Court in the case of Florida Accountants Association vs Dandelake, 98 So. 2d 323.)

Chapter 17

LICENSURE OF RESIDENT FOREIGN CERTIFIED PUBLIC ACCOUNTANTS

21A-17.01 Application for Continuing Education Programs and Foreign Licensure Examination
21A-17.02 Documentation
21A-17.03 Continuing Education Programs
21A-17.04 Foreign Language Examinations
21A-17.05 Administration of Examinations
21A-17.06 Fees

21A-17.01 Application for Continuing Education Programs and Foreign Licensure Examination

The State Board of Accountancy shall accept applicants applying pursuant to Chapter 455.015 Laws of Florida, who:

(1) Provide proper documentation that he or she was licensed prior to July 1, 1974, in some other country as a certified public accountant or an equivalent profession as defined in F.S. 473.011(5) and the appropriate rules of the Board thereunder;

(2) Who graduate from a one-year continuing education course administered pursuant to Chapter 455.015 Laws of Florida and these rules; and

(3) Are residents of Florida.

General Authority: 473.04 F.S.

Law Implemented: Chapter 455.015 Laws of Florida.

21A-17.02 Documentation

Proper documentation shall consist of the following:

(1) A certified copy of instruments, licenses or registrations which the applicant was required to have to practice his respective profession in a country other than the United States, which was in full force and effect prior to July 1, 1974.

(A noncertified copy of the foregoing may be accepted by the Board when the applicant can demonstrate a compelling reason why certification is not possible to obtain.)

(2) An affidavit from the applicant's respective foreign professional association in that country, certifying that the applicant lawfully practiced his respective profession prior to July 1, 1974, in that respective country.

(a) The affidavit shall be in such form as approved by this Board and shall include such information as prescribed by these rules.

(b) The term applicant, as used herein is defined to mean a person who applies for examination for licensure by this Board pursuant to Chapter 455.015 Laws of Florida. The term is used to describe said person from the time the application is submitted until such time as he may pass the examination, including the time in which he is enrolled in the continuing education program.

(c) The affidavit forms shall be obtainable from this Board upon request.

(d) The affidavit shall include certification by the respective foreign professional association:

1. That the applicant lawfully practiced his respective profession prior to July 1, 1974, in that respective foreign country. In support thereof, the association shall attach three affidavits from three persons certifying that by their own personal knowledge the applicant did in fact lawfully practice his profession in a country other than the United States. One of the affidavits must be by a person licensed by this Board, or an explanation as to why that is not possible.

2. That the applicant met all requirements of law to practice the said profession in that foreign country and possessed a license, certification or registration to practice, if it was required.

3. That the applicant has graduated or not graduated from a college, university or school, including the name of said institution, degree obtained, dates attended, years completed and the year of graduation. In support thereof, the association shall attach three affidavits from persons certifying that they were classmates of the applicant and know of their personal knowledge that he graduated from a certain university or college. One of the affidavits must be by a person licensed by this Board, or an explanation as to why that is not possible.

4. That the applicant was at any time barred, restricted or suspended from practicing the said profession in the said foreign country and the reason for any bar, restriction or suspension and the dates and terms thereof.

(e) Only foreign professional associations approved by the Board may submit affidavits.

General Authority: 473.04 F.S.

Law Implemented: Chapter 455.015 Laws of Florida.

21A-17.03 Continuing Education Programs

(1) Upon the Board's approval of no less than fifteen applicants, the Board shall certify to the Department of Education the said applicants for matriculation into the continuing education program.

(2) Upon the request of no less than fifteen of the aforementioned approved applicants of the same native language, the said continuing education program shall be presented in the native language common to all fifteen applicants.

(3) The continuing education program shall, as a minimum, total 30 semester hours or 45 quarter hours of which 12 semester hours or 18 quarter hours shall be in accounting related subjects above elementary accounting and an equal number of hours in general business subjects. The remaining hours above those prescribed for accounting and general business may be either of the two subject areas.

(4) The Board in conjunction with the Department of Education shall establish and approve the place and dates of the continuing education program.

(5) The cost of the continuing education program shall be borne by the applicants and shall be computed and determined by the offering institution(s) and approved by the Department of Education.

(6) Upon completion of the continuing education program, the offering institution(s) shall notify the Department of Education, which in turn shall notify the Board of the same and shall certify to the Board the names of persons graduating from the said program including the dates attended and the grades received in each course.

General Authority: 473.04 F.S.

Law Implemented: Chapter 455.015 Laws of Florida.

21A-17.04 Foreign Language Examinations

(1) Upon the request of no less than fifteen applicants under Chapter 455.015 Laws of Florida, the Board shall administer a written licensing examination in the native language common to all fifteen applicants, provided that each and every applicant so requesting demonstrates the ability to communicate orally in basic English. Applicants must be Florida residents.

(a) Requests for the foreign language examination shall be submitted on such forms as may be prescribed by the Board.

(b) The aforementioned request shall be submitted following graduation from the continuing education program.

(c) The fifteen requests must be in regard to and for the same examination in the same native language, to be administered on the same date.

(d) The ability to communicate orally in basic English will be determined by the Board as a condition precedent to the administration of the licensing examination given in the native language and shall be determined as soon after the receipt of the said request by the Board as may be practicable. The Board may use an examination for such determination.

(e) In the event the Board finds that the applicant does not demonstrate the ability to satisfactorily communicate orally in basic English, the applicant may request an additional review by a committee comprised of two representatives of the Department of Education, and a duly designated Board member whose opinion shall be binding upon the Board.

(f) In order to administer the licensing examination in the requested native language, a minimum of fifteen applicants must have demonstrated the ability to communicate orally in basic English.

(g) The above licensing examinees must receive the same, or substantially the same, examination as do examinees receiving the Uniform CPA Examination in English.

General Authority: 473.04 F.S.

Law Implemented: Chapter 455.015 Laws of Florida.

21A-17.05 Administration of Examinations

(1) The examination administered to examinees applying pursuant to Chapter 455.015 Laws of Florida shall be prepared and graded in as nearly as possible the same manner as the Uniform Written CPA Examination as prescribed by Rule 21A-10 of the Florida Administrative Code. Application deadlines, procedures, number of sittings, passing grades, granting of credit and completion of the examination shall be the same as prescribed by Rule 21A-10 of the Florida Administrative Code.

(2) The examination shall be given at the time and place designated by the Board.

General Authority: 473.04 F.S.

Law Implemented: Chapter 455.015 Laws of Florida.

21A-17.06 Fees

(1) Application fee for enrollment in the continuing education program shall be twenty-five dollars ($25).

(2) The application fees for said examination, established as required by Chapter 77-255, Laws of Florida, to provide recovery from applicants of full costs in preparing and administering such examination, shall be as follows:

Original: Four Hundred, seventy-five dollars ($475)

Conditioned or extended: Eighty-five dollars ($85) per part (practice constitutes two parts).

If an original application is denied, four hundred and

twenty-five dollars ($425) will be refunded by the Board. No refunds will be made for failure to take the examination, however, deferral of fees to the next subsequent examination may be made by the Board due to illness supported by a notarized physician's statement or active military service supported by a copy of military orders. If less than fifteen (15) qualified applicants apply to take the examination, the entire fee will be refunded since the examination will not be given.

General Authority 473.04, F.S.; Law implemented, interpreted or made specific 455.015, F.S., and Chapter 77-255, Laws of Florida.

Chapter 18

REINSTATEMENT

21A-18.01 Reinstatement

21A-18.01 Reinstatement

(1) In any case where the Board has suspended a CPA certificate or firm registration, the board may, upon application in writing by the person or firm affected and for good cause shown, modify the suspension or reissue the certificate or registration.

(2) The Board shall specify the manner in which such applications shall be made, the times within which they shall be made and the circumstances in which hearings will be held thereon.

(3) Before reissuing the certificate or terminating the suspension of a certificate, the board may require the applicant to demonstrate, in such manner as the Board may specify, reestablishment of the applicant's professional knowledge and competency.

General Authority 473.04, and 473.111, F.S.; Law implemented, interpreted or made specific 473.111, and 473.251, F.S.

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VERO BEACH, FL 32960

BAKER, DAVID E *(AC 2587)*
4928 CEDAR BAY STREET
ORLANDO, FL 32806

BAKER, DAVID M *(AC 1721)*
P O BOX 4689
CLEARWATER, FL 33518

BAKER, FRANK S III *(AC 4329)*
901 WINCHESTER CT
BRANDON, FL 33511

BAKER, HARRY D *(AC R000209)*
807 MARINE BANK BLDG
TAMPA, FL 33602

BAKER, JUDITH J *(AC R000416)*
P O BOX 1311
DAYTONA BEACH, FL 32015

BAKER, MARK L *(AC 5728)*
4510 NORTH FEDERAL HIGHWAY
LIGHTHOUSE POINT, FL 33064

BAKER, MICHAEL L *(AC R001075)*
2220 NORTH HUNTINGTON AVENUE
SARASOTA, FL 33580

BAKER, PATRICIA ANN M *(AC 4373)*
6103 FLETCHER STREET
HOLLYWOOD, FL 33023

BAKER, TERRELL J *(AC 3621)*
9075 SW 87 AVE SUITE 412
MIAMI, FL 33176

BAKER, WM K *(AC 803)*
P O BOX 955
308 TAMPA STREET SUITE 261
TAMPA, FL 33601

BAKERMAN, ROBERT *(AC R000135)*
170 NW 204TH STREET
MIAMI, FL 33169

BALDWIN, GEORGE S *(AC 4627)*
1514 NIRA STREET
JACKSONVILLE, FL 32207

BALDWIN, RUSSELL R *(AC 3614)*
490 FITZWALTER DR
WINTER PARK, FL 32789

BALESTRIERI, EDWARD A *(AC 3211)*
664 NE 114 STREET
BISCAYNE PARK, FL 33161

BALL, CHARLES W *(AC 5729)*
3027 MISSIONWOOD LANE WEST
MIRAMAR, FL 33023

BALL, JOHN W JR *(AC 5730)*
4717 APACHE AVENUE
JACKSONVILLE, FL 32210

BALL, ROGER L *(AC 3500)*
10129 LAKEVIEW RD W
JACKSONVILLE, FL 32211

BALLAS, JOHN *(AC 1120)*
P O BOX 6105B
ORLANDO, FL 32803

BALLENGER, DAVID EUGENE *(AC 6019)*
529 BONNIE DRIVE
LAKELAND, FL 33803

BALLMAN II, HARRY CHARLES *(AC R001342)*
6076 MASTERS BLVD
ORLANDO, FL 32811

BALLOWE, HAMLIN F *(AC 1008)*
6917 DEAUVILLE ROAD
JACKSONVILLE, FL 32205

BAMBERG, HAROLD S *(AC 606)*
520 INGRAHAM BLVD
MIAMI, FL 33131

BAMFORD, JOHN T *(AC 3843)*
1270 JERSEY STREET
DENVER, CO 80220

BANATTE, JEAN-MARIE *(AC 6271)*
2325 WEST PENSACOLA #162
TALLAHASSEE, FL 32304

BANCROFT, STEVEN H *(AC 6241)*
POST OFFICE BOX 1439
TAMPA, FL 33601

BANG, YUNG *(AC 6198)*
879 DATE PALM BLVD
PORT RICHEY, FL 33568

BANNON, GREGORY JAMES *(AC 6478)*
701 COLUMBIA DRIVE
BRADENTON, FL 33507

BARAT, GARY C *(AC 3501)*
6725 SW 40TH STREET
DAVIE, FL 33314

BARBEE, WILLIAM R JR *(AC 3126)*
1723 BROOKWOOD RD
JACKSONVILLE, FL 32200

BARBER, ALAN TRUMAN *(AC 6020)*
4500 BAYMEADOWS ROAD APT. 80
JACKSONVILLE, FL 32217

BARBERIO, ALLAN J *(AC 3205)*
400 MADISON DRIVE
SARASOTA, FL 33577

BARFIELD, JESSE T *(AC 1660)*
8631 SCENIC HILLS DRIVE
PENSACOLA, FL 32504

BARGA, BARRY L *(AC 3396)*
COOPERS & LYBRAND
2900 FIRST FEDERAL BLDG
MIAMI, FL 33131

BARHAM, THOMAS A *(AC 6307)*
4711 CREIGHTON ROAD
PENSACOLA, FL 32504

BARICEVICH, JANET ROSE *(AC 5371)*
POST OFFICE BOX 347
WEST PALM BEACH, FL 33402

BARINEAU, JAMES E *(AC 2588)*
707 TY TY ROAD
TALLAHASSEE, FL 32301

BARINEAU, MAURICE A *(AC 740)*
P O BOX 3356 MSS
TALLAHASSEE, FL 32303

BARKAN, MICHAEL F *(AC 4681)*
505 NORTHERN BLVD
GREAT NECK, NY 11021

BARKER, HOWARD W JR *(AC 4415)*
9015 SW 138 STREET
MIAMI, FL 33176

BARKER, KENNETH L *(AC R000316)*
1619 PINAR DRIVE
ORLANDO, FL 32807

BARKETT, RUSSELL *(AC 5372)*
POST OFFICE BOX 7333
ORLANDO, FL 32804

BARLOW, ANGUS S *(AC 300)*
4417 SOUTH ATLANTIC AVENUE
APARTMENT 605
DAYTONA BEACH, FL 32019

BARNARD, ANDREW CAREY *(AC 5988)*
125 NW 25TH AVENUE
MIAMI, FL 33125

BARNES, CHARLES GLOVER *(AC 6021)*
4822 OKARA ROAD
TAMPA, FL 33617

BARNES, JOHN W *(AC 3170)*
5735 LAKELAND HIGHLANDS ROAD
LAKELAND, FL 33803

BARNES, JOSEPH B JR *(AC R000507)*
727 NE 3RD AVE
FT LAUDERDALE, FL 33304

BARNETT, HOYT R *(AC 2517)*
P O BOX 407
LAKELAND, FL 33802

BARNETT, WILLIAM C *(AC 2439)*
401 BRINY AVENUE #405
POMPANO BEACH, FL 33062

BARNETTE, ANDREW ALLEN *(AC R001279)*
1403 CAPE CORAL PARKWAY
CAPE CORAL, FL 33904

BARNHART, DAVID DEAN *(AC 5938)*
2600C WEST COLORODO
DALLAS, TX 75211

BARRETO, JORGE *(AC 6199)*
8520 SW 15TH TERRACE
MIAMI, FL 33144

BARRETT, NORMAN WILLIAM *(AC 5373)*
RD #3, BOX 479
MILFORD, DE 19963

ARRETT, PEARCE LAMKIN III *(AC 6200)*
5811 ATLANTIC BLVD 251
JACKSONVILLE, FL 32207

ARRETT, ROBERT W *(AC R001212)*
544 GLEN OAK ROAD
VENICE, FL 33595

ARRETT, SQUIRE R JR *(AC 2589)*
POST OFFICE BOX 3501
ORLANDO, FL 32802

ARRIENTOS, LAWLESS J JR *(AC 4416)*
SUITE 8 313 WILLIAMS STREET
TALLAHASSEE, FL 32303

ARRO, JAN A *(AC 5374)*
31 SW 109TH AVENUE A-4
MIAMI, FL 33174

ARRON, RICHARD PAUL JR *(AC 6308)*
12068 NW 31TH ORIVE
CORAL SPRINGS, FL 33065

ARRS, ROBERT G *(AC 730)*
25 W FLAGLER STREET
MIAMI, FL 33130

ARRY, JOHN J *(AC 798)*
401 CORAL WAY SUITE 400
CORAL GABLES, FL 33134

ARRY, STEPHEN G *(AC 3622)*
742 US #1 SUITE 1500
NORTH PALM BEACH, FL 33408

ARTH, EMMA R *(AC 3623)*
17621 NE SEVENTH AVENUE
NORTH MIAMI BEACH, FL 33162

ARTON, DAVID H *(AC 2833)*
737 FLORIOA NATIONAL BANK
JACKSONVILLE, FL 32202

ARTON, TOMMY RAY *(AC 6201)*
752 VILLAGE LAKE TERRACE #207
ST PETERSBURG, FL 33702

ARTS, JAMES P JR *(AC R000889)*
1327 HIGH RD APT A-2
TALLAHASSEE, FL 32304

ARWICK, BRETT J *(AC 4682)*
1500 N ANDREWS AVENUE
APARTMENT 10 L
FT LAUDERDALE, FL 33311

ARWICK, ROBERT D *(AC 1946)*
219 SUGARTOWN RD APT G 103
WAYNE, PA 19087

ASS, BOB LAMAR *(AC 6309)*
2427-332 EAST MALL ORIVE
FT MYERS, FL 33901

ASS, ROBERT J *(AC 4642)*
50 W MOUNTAIN ROAD
RIDGEFIELD, CT 06877

ASSFORD, BENJAMIN E III *(AC 3624)*
1556 NE THIRD COURT
BOCA RATON, FL 33432

ASSUK, ALLEN I *(AC R001106)*
PEAT MARWICK MITCHELL & CO
SUITE 2700 INDEPENOENT SQUARE
JACKSONVILLE, FL 32202

ATEMAN, JUSTUS B *(AC 791)*
P O BOX 14446
437 US HWY #1
NORTH PALM BEACH, FL 33408

ATSON, ROBERT J *(AC 3212)*
P O BOX 146
FT MYERS, FL 33902

ATTEN, ALFRED E *(AC 1260)*
101 NORTH RIDGEWOOD AVENUE
DAYTONA BEACH, FL 32014

ATTEN, EARL E COL. *(AC 4330)*
322 CYPRESS CREEK ORIVE
SAN ANTONIO, TX 78239

ATTEN, L ALFRED *(AC 6022)*
ROUTE 3 BOX 1942 #323
PORT ORANGE, FL 32019

AUDER, BRUCE J *(AC 3625)*
C/O COLLEY TRUMBOWER & HOWELL
33 E ROBINSON STREET
ORLANDO, FL 32801

AUER, JOHN G *(AC 5075)*
101 FLA FEOERAL BLDG
P O BOX 3242
ST PETERSBURG, FL 33731

AUM, JOSEPH H *(AC 2590)*
740 NORTH KENDALL ORIVE
MIAMI, FL 33176

AUMANN, RONALD J *(AC 3844)*
811 RIVERA ORIVE
MIDDLE, LA 70458

AUMBACH, FREDERICK A *(AC 4305)*
300 UNION COMMERCE BLDG
CLEVELAND, OH 44115

BAUMGARTEN, ABRAHAM *(AC R001031)*
2100 SANS SOUCI BOULEVARD
APT 602
NORTH MIAMI, FL 33181

BAUMHAUER, WILLIAM H *(AC 3402)*
206 BAKER DRIVE
WEST PALM BEACH, FL 33401

BAYER, JACK P *(AC 1298)*
8841 SW 86TH STREET
MIAMI, FL 33173

BAZLEY, THOMAS E *(AC 4417)*
P O BOX 50972
816 16TH AVENUE SOUTH
JACKSONVILLE BEACH, FL 32250

BEAGLES, RICHARD W *(AC 4418)*
1211 N WESTSHORE
TAMPA, FL 33607

BEALE, JOSEPH E JR *(AC 5077)*
17320 S W 88TH COURT
MIAMI, FL 33157

BEALL, CHARLES E *(AC R000542)*
69 W WASHINGTON STREET
CHICAGO, IL 60602

BEALS, JUSTIN EDWARD *(AC 6242)*
303 GALEN ORIVE
KEY BISCAYNE, FL 33149

BEAME, MILTON *(AC 766)*
151 SW FIRST STREET
MIAMI, FL 33130

BEARDEN, RALPH H JR *(AC 314)*
ALLIGATOR PARK
PUNTA GORDA, FL 33950

BEASLEY, DENNIS E *(AC 3403)*
1536 COMMERCIAL PARK DRIVE
LAKELAND, FL 33803

BEASLEY, WILLIAM B JR *(AC 5078)*
850 MALLORY ST APT S-8
ST SIMONS ISLAND, GA 31522

BEATTIE, ROBERT *(AC 4996)*
MODERN AIR CONOITIONING INC
POST OFFICE BOX 6128 MMS
FT MYERS, FL 33901

BEAUCHAMP, JAMES P *(AC 2325)*
ROUTE 9 BOX 899
TALLAHASSEE, FL 32301

BECHER, SHELDON H *(AC R001358)*
7015 SW 139TH PLACE
MIAMI, FL 33183

BECK, EDWARD J *(AC 4331)*
3120 AVON LANE
TITUSVILLE, FL 32780

BECK, STANLEY H *(AC 3627)*
150 SOUTHEAST 25TH ROAD
MIAMI, FL 33129

BECK, THOMAS S *(AC 4631)*
2611 NW 44TH TERRACE
FT LAUDERDALE, FL 33313

BECKER, BERNARD A *(AC 3008)*
4430 NW 79TH AVENUE
MIAMI, FL 33166

BECKER, HARRY J JR *(AC 1620)*
200 E ROBINSON
SUITE 775
ORLANDO, FL 32801

BECKER, NORMAN H *(AC R000630)*
1428 BRICKELL AVENUE
MIAMI, FL 33131

BECKER, ROBERT A *(AC 595)*
200 EAST ROBINSON
SUITE 1520, HARTFORD BUILDING
ORLANDO, FL 32801

BECKER, W C *(AC 1111)*
4840 SW 82ND AVE
MIAMI, FL 33155

BECKERLEG, WILLIAM H *(AC R001343)*
2432 CAPTAIN HOOK DRIVE
JACKSONVILLE, FL 32224

BECKERMAN, SHELDON ISAAC *(AC 6375)*
1040 NE 176TH STREET
NORTH MIAMI BEACH, FL 33162

BECKERT, HOWARD M JR *(AC 3628)*
28 BREVARD STREET
WINTER HAVEN, FL 33880

BECKETT, THOMAS J *(AC 2591)*
410 CORTEZ ROAD WEST
410 1ST COMMERICAL BANK BLDG
BRADENTON, FL 33507

BEDNAR, ROBERT C *(AC 2592)*
SUITE 2100
ONE BISCAYNE TOWER
MIAMI, FL 33131

BEDONIE, GLENN A *(AC 6202)*
862 ISAAC STREET DRIVE #308
OREGON, OH 43616

BEEGLE, JOHN A JR. *(AC 1556)*
P O BOX 518
CULLOWHEE, NC 28723

BEER, ALBERT J *(AC 335)*
ONE BISCAYNE BLVD SUITE 1700
MIAMI, FL 33131

BEER, JOAN D *(AC 4107)*
220 S.W. 68TH AVENUE
PEMBROKE PINES, FL 33023

BEHAR, BART M *(AC R000143)*
4391 CASPER CT
HOLLYWOOD, FL 33021

BEHREN, RICHARD I *(AC 1052)*
7220 NW 36TH ST SUITE 240
PAN AMERICAN BANK BUILDING
MIAMI, FL 33166

BEIDELMAN, R R *(AC 1381)*
POST OFFICE BOX 16817
JACKSONVILLE, FL 32216

BEISNER, ROBERT R *(AC 5565)*
1802 WEST FIFTH
LAWRENCE, KS 66044

BELCOURT, LLEWELLYN N *(AC 1439)*
FLA FEDERAL BLOG SUITE 290
402 S KENTUCKY AVENUE
LAKELANO, FL 33801

BELL, ARLIS G *(AC 6235)*
308 OAK ST
PIERSON, FL 32080

BELL, PERCY B II *(AC 1895)*
1600 LEE ROAD
WINTER PARK, FL 32792

BELL, TIMOTHY B *(AC 4997)*
1507 CHARON RD
JACKSONVILLE, FL 32205

BELL, WILLIAM D *(AC 921)*
113 N MADISON STREET
QUINCY, FL 32351

BENEDICT, ALBERT P *(AC R001032)*
2415 NE 195TH STREET
NORTH MIAMI BEACH, FL 33160

BENEVIDES, LOUIS *(AC 5566)*
P O BOX 129
SEBRING, FL 33870

BENGE, DARRELL D *(AC 2684)*
110 TANGERINE DRIVE
SANFORO, FL 32771

BENITEZ, ALBERTO *(AC 5079)*
13810 SOUTHWEST 52NO STREET
MIAMI, FL 33175

BENJAMIN, EDWARD W *(AC 1108)*
1111 LINCOLN ROAD MALL S-620
P O BOX 390560
MIAMI BEACH, FL 33139

BENJAMIN, FRANK *(AC 584)*
1112 UNIVERSAL MARION BLDG
JACKSONVILLE, FL 32202

BENJAMIN, JEFFREY D *(AC 5080)*
1025 90TH STREET
SURFSIDE, FL 33154

BENJAMIN, JEROME M *(AC 5731)*
90 EDGEWATER DRIVE
APARTMENT 902
CORAL GABLES, FL 33133

BENN, RICHARD A *(AC 1595)*
910 FLAGSHIP BANK BUILDING
TAMPA, FL 33602

BENNETT, G D *(AC R000789)*
THE FLORIDA BAR
1433 RITA ROAD
TALLAHASSEE, FL 32301

BENNETT, JAMES T *(AC 3213)*
6470 SW 52NO STREET
SOUTH MIAMI, FL 33143

BENNETT, JUDITH C *(AC 4108)*
1200 BRETTA STREET #7
JACKSONVILLE, FL 32211

BENNETT, PAUL H *(AC 2719)*
11820 SW 99TH CT
MIAMI, FL 33156

BENNETT, PHILIP C *(AC 4109)*
P O BOX 191
FT MYERS, FL 33902

BENNETT, ROBERT G *(AC 2022)*
4334 WEST CENTRAL AVENUE
SUITE 216
TOLEOO, OH 43615

BENNETT, STEPHEN A *(AC 4110)*
P O BOX 18693
TAMPA, FL 33679

BENSON, CHARLES W *(AC 2440)*
COMMUNITY TELEVISION INC
2037 MAIN STREET
JACKSONVILLE, FL 32206

BENSON, DONALD J *(AC 4060)*
1171 NW 89TH TERRACE
PEMBROKE PINES, FL 33023

BENTELE, CHRISTIAN W *(AC R001076)*
BESSEMBER BLDG SEWALLS POINT
JENSEN BEACH, FL 33457

BENTON, HUGH H *(AC 928)*
P O BOX 217
BOCA RATON, FL 33432

BENZ, ROBERT A *(AC 1744)*
102 E GARDEN ST
P O BOX 407
PENSACOLA, FL 32592

BERENFELD, LAWRENCE J *(AC 1494)*
407 LINCOLN ROAD
MIAMI BEACH, FL 33139

BERG, BARRY S *(AC R001213)*
10409 ORANGE GROVE DRIVE
TAMPA, FL 33618

BERG, WALTER F JR *(AC 2594)*
800 NORTH FIG TREE LANE
PLANTATION, FL 33313

BERGER, GARY A *(AC 5082)*
3189 LINDA VISTA AVENUE
FT PIERCE, FL 33450

BERGER, GERARD *(AC 2855)*
407 LINCOLN ROAD
SUITE 12J
MIAMI BEACH, FL 33139

BERGER, MORRIS I *(AC 5081)*
7543 SW 26TH COURT
OAVIE, FL 33314

BERGER, PAUL *(AC 2482)*
1330 MASS AVENUE NW #726
WASHINGTON, OC 20005

BERGES, RAMON *(AC 5567)*
250 BIRD ROAD SUITE 103
CORAL GABLES, FL 33146

BERGMAN, AMI C *(AC 3009)*
6299 W SUNRISE BLVO
SUNRISE, FL 33313

BERGMAN, GARRY S *(AC R000853)*
C/O TRAGER AND BERGMAN
301 ARTHUR GODFREY ROAD
MIAMI BEACH, FL 33140

BERGMAN, PHILIP H *(AC R000521)*
6950 NORTH KENDALL ORIVE
BUILDING B SUITE 210
MIAMI, FL 33156

BERGMANN, THOMAS C *(AC 2224)*
720 GILMORE ST P O BOX 2720
BARNETT WINSTON BLDG
JACKSONVILLE, FL 32203

BERGQUIST, MARY JO C *(AC 3503)*
221 WEST PALM ORIVE
LAKELAND, FL 33803

BERK, ARTHUR *(AC R000827)*
1881 WASHINGTON AVE APT 15-G
MIAMI BEACH, FL 33139

BERKLEY, JUDD A *(AC 6310)*
2699 S BAYSHORE ORIVE
APARTMENT 600
MIAMI, FL 33133

BERKOVITS, JOE S *(AC 6733)*
9375 SW 77TH AVENUE
APARTMENT 2014
MIAMI, FL 33100

BERKOWITZ, IRVING *(AC 5732)*
14285 SW 73RO STREET
MIAMI, FL 33183

BERKOWITZ, RICHARD ALAN *(AC 6568)*
2900 FIRST FEDERAL BLDG
MIAMI, FL 33131

BERLINER, ALAN RICHARD *(AC 6023)*
760 NW 77TH AVENUE
PLANTATION, FL 33324

BERMAN, DAVID M *(AC 781)*
7220 NW 36 ST SUITE 240
PAN AMERICAN BANK BUILDING
MIAMI, FL 33166

BERMAN, FRANK *(AC 3214)*
1101 SOUTH 21ST AVENUE
HOLLYWOOO, FL 33020

BERMAN, LAWRENCE *(AC 6024)*
2385 SW 23RD TERRACE
MIAMI, FL 33145

BERMAN, LEWIS H *(AC 1544)*
P O BOX 1398
MERRITT ISLAND, FL 32952

BERNARD, RICHARD P *(AC 4683)*
255 ALHAMBRA SUITE 230
CORAL GABLES, FL 33134

BERNHARDT, BERNARD *(AC R000855)*
C/O KOCH & BERNHARDT CPA'S
555 HOLLYWOOD BOULEVARD
HOLLYWOOD, FL 33021

BERNSTEIN, BARNEY *(AC 296)*
SUITE 604-150 SE 2ND AVENUE
MIAMI, FL 33131

BERNSTEIN, GERTRUDE A *(AC 1536)*
SUITE 604-150 SE 2ND AVENUE
MIAMI, FL 33131

BERNSTEIN, MAURICE *(AC R000763)*
2750 NE 183RD STREET
APARTMENT #2506
NORTH MIAMI, FL 33160

BERNSTEIN, MICHAEL ARTHUR *(AC 6311)*
12211 NW 29TH STREET
SUNRISE, FL 33322

BERNSTEIN, ROBERT E *(AC 4684)*
10933 SW 113 PLACE
MIAMI, FL 33176

BERNSTEIN, ZAYLE A *(AC 2089)*
ONE FINANCIAL PLAZA SUITE 1500
1ST NATIONAL BANK BUILDING
FT LAUDERDALE, FL 33394

BERRY, DONALD L *(AC 2441)*
1262 THIRD STREET SOUTH
NAPLES, FL 33940

BERRY, HAROLD G *(AC R000105)*
2937 LARKIN PLACE
SAN DIEGO, CA 92123

BERRY, JERRY G *(AC 2202)*
P O BOX 12785
PENSACOLA, FL 32575

BERRY, ROY M *(AC 3340)*
POST OFFICE BOX 1101
BREVARD, NC 28712

BERRYHILL, MICHAEL W *(AC 2518)*
520 E FORT KING STREET
BUILDING C-2
OCALA, FL 32670

BERRYHILL, STEVEN J *(AC 5569)*
3425 SW 2ND AVENUE #210
GAINESVILLE, FL 32607

BERSCH, RAYMOND JAMES JR *(AC 6025)*
908 REDWOOD COURT
ALTAMONTE SPRINGS, FL 32701

BERTINE, WILBUR V *(AC 3851)*
334 NW 3RD AVENUE
OCALA, FL 32670

BESOSA, GAYLE N *(AC 1833)*
141 HERNDON CIRCLE
PALM BAY, FL 32905

BETTS, BENJAMIN F JR *(AC R000378)*
P O BOX 1368
TALLAHASSEE, FL 32302

BEUSSE, THOMAS C JR *(AC 3504)*
2797 HENRY STREET
AUGUSTA, GA 30904

BEUTLICH, LAWRENCE ROLF *(AC 5570)*
3130 CARREUERO DRIVE WEST
JACKSONVILLE, FL 32216

BEVERIDGE, FRANK M. *(AC R001165)*
809 GROVE PARK BLVD.
JACKSONVILLE, FL 32216

BEVILLE, TERRY *(AC 3629)*
111 PARKER ST
SUITE 570
TAMPA, FL 33606

BIANCAROSA, ANTHONY A *(AC 3630)*
1142 JOHNSON STREET
HOLLYWOOD, FL 33020

BICK, ALBERT J *(AC 5989)*
5681 MIDNIGHT PASS ROAD #104
SARASOTA, FL 33577

BIDDY, JAMES N *(AC 5083)*
ROUTE 7 BOX 863 A
TALLAHASSEE, FL 32303

BIEL, ALISON PAINTER *(AC 6312)*
1464 OWEN DRIVE
CLEARWATER, FL 33519

BIGELOW, ROBERT L *(AC 2930)*
P O BOX 1501
FT MYERS, FL 33902

BIGMAN, IRA I *(AC 1138)*
7800 RED ROAD-SUITE 206
SOUTH MIAMI, FL 33143

BILBY, LARRY W *(AC 3405)*
1518 W KENNEDY BLVD
TAMPA, FL 33601

BILLIG, ROBERT ALLEN *(AC R001166)*
2111 N.E. 205TH STREET
NORTH MIAMI BEACH, FL 33179

BILSKER, STANLEY E *(AC 2931)*
8370-2 SW 65TH AVENUE
SOUTH MIAMI, FL 33143

BING, BURNETT J JR *(AC 1835)*
P O BOX 10486
JACKSONVILLE, FL 32207

BIRKENMEYER, WAYNE J *(AC 2284)*
334 NORTHWEST 3RD AVENUE
OCALA, FL 32670

BIRNBAUM, HARRY *(AC R001241)*
1040 COUNTRY CLUB DRIVE
MARGATE, FL 33063

BISCHOFF, RICHARD J *(AC 3325)*
1301 ALFRED I DUPONT BUILDING
MIAMI, FL 33131

BISHOP, DENNIS M *(AC 2856)*
P O BOX 907
MARATHON, FL 33050

BISHOP, JOHN I *(AC 1478)*
3100 UNIVERSITY BLVD SOUTH
JACKSONVILLE, FL 32216

BISK, NATHAN M *(AC 3353)*
2925 NW 14TH PLACE
GAINESVILLE, FL 32605

BISSINGER, STEVEN GILLIS *(AC 5376)*
807 W MORSE BLVD #106
WINTER PARK, FL 32792

BJERNING, EUGENE K *(AC 3794)*
245 MAGNOLIA AVE
MERRITT ISLAND, FL 32952

BLACHARSKI, RICHARD WALLACE SR *(AC 6243)*
5900 BARBADOS WAY WEST
WEST PALM BEACH, FL 33407

BLACK, DANIEL L JR *(AC 6008)*
P O BOX 1075
ORANGE PARK, FL 32073

BLACK, JAMES I III *(AC 5734)*
2720 COVENTRY AVENUE
LAKELAND, FL 33803

BLACK, WILLIAM HOMER *(AC 6313)*
715 STRATFORD DRIVE
STATE COLLEGE, PA 16801

BLACKBURN, JOHN M *(AC 4685)*
3013 SOUTH SEMORAN BOULEVARD
ORLANDO, FL 32807

BLACKER, WALTER I *(AC 4895)*
16131 SW 103RD COURT
MIAMI, FL 33158

BLACKWELDER, B ALTON *(AC R001267)*
1840 BRAXTON BRAGG LANE
CLEARWATER, FL 33515

BLACKWOOD, THOMAS B *(AC 4112)*
1850 FOREST HILL BLVD
SUITE 203
WEST PALM BEACH, FL 33406

BLAIS, DONALD W *(AC 4071)*
7542 TACONY DRIVE
JACKSONVILLE, FL 32211

BLAKE, CECIL R *(AC 629)*
P O BOX 2665
PALM BEACH, FL 33480

BLAKE, PHILIP E *(AC 2857)*
112 STONEY RIDGE CT
LONGWOOD, FL 32750

BLAKISTON, HENRY Y *(AC 2858)*
5821 SW 51ST TERRACE
MIAMI, FL 33155

BLAKLEY, MIKE *(AC 5939)*
3845 SW 103RD AVENUE #C-118
MIAMI, FL 33165

BLALOCK, JAMES A *(AC R000183)*
324 ROYAL PALM WAY
PALM BEACH, FL 33480

BLANCHARD, WARREN W JR *(AC 2685)*
COOPERS & LYBRAND
1220 EXCHANGE BANK BUILDING
TAMPA, FL 33602

BLANCO, MANUEL *(AC 701)*
1920 E HILLSBOROUGH AVENUE
TAMPA, FL 33610

BLANKENSHIP, JAMES R *(AC 3505)*
1102 BLACKSTONE BUILDING
JACKSONVILLE, FL 32202

BLANTON, EDWARD A *(AC 452)*
2700 INDEPENDENT SQUARE
JACKSONVILLE, FL 32202

BLANTON, THOMAS KELLY *(AC 6479)*
1675 W 56TH STREET
APARTMENT D-217
HIALEAH, FL 33012

BLASBAND, CHARLES A *(AC 3631)*
ROUTE 2 BOX 451
FLORAL CITY, FL 32636

BLASINGAME, JAMES P *(AC 2442)*
P O BOX 3242
ST PETERSBURG, FL 33731

BLATT, BERNARD LOUIS *(AC R001214)*
10280 SW 127TH STREET
MIAMI, FL 33176

BLAUVELT, TONY R *(AC R000522)*
6313 FLORIDA CIRCLE EAST
APOLLO BEACH, FL 33570

BLECHER, MELVIN I *(AC R000791)*
2151 N W 104TH AVENUE
PEMBROKE PINES, FL 33023

BLECKER, BARRET *(AC 6314)*
11017 N KENDALL DRIVE
MIAMI, FL 33176

BLEI, PINCHAS *(AC 3811)*
8934 PALM TREE LANE
PEMBROKE PINES, FL 33023

BLEIER, HENRY *(AC 4686)*
6707 SW 112TH COURT
MIAMI, FL 33173

BLINDER, STEVEN C *(AC 5735)*
7504 SW 26TH COURT
DAVIE, FL 33314

BLITCH, GORDON P *(AC 257)*
1230 HENDRICKS AVENUE
JACKSONVILLE, FL 32207

BLITCH, GORDON P JR *(AC 1202)*
1945 COLONIAL BOULEVARD
FT MYERS, FL 33901

BLITT, ISIDORE I *(AC 953)*
269 GIRALDA RM 216
CORAL GABLES, FL 33134

BLIZARD, RAYMOND H *(AC 688)*
3814 NW FIRST AVENUE
MIAMI, FL 33127

BLOCHER, DALE M *(AC R000828)*
324 ROYAL PALM WAY
PALM BEACH, FL 33480

BLOCK, ELLIOT G *(AC R001059)*
7131 SW 11TH STREET
FT LAUDERDALE, FL 33317

BLOCK, MICHAEL *(AC R000921)*
3000 W HALLANDALE BEACH BLVD
HALLANDALE, FL 33009

BLOCKER, IRWIN A *(AC R000275)*
8106 S W 83RD STREET
MIAMI, FL 33143

BLOCKER, MICHAEL H *(AC 5285)*
CHARTER OIL COMPANY
208 LAURA STREET
JACKSONVILLE, FL 32202

BLOCKER, NELSON BYRD JR. *(AC 5377)*
19 WEST MCCLENNY AVENUE
MACCLENNY, FL 32063

BLODINGER, GERALD *(AC 1557)*
1110 NE 163RD STREET
NORTH MIAMI BEACH, FL 33162

BLOIS, JOHN B *(AC 1723)*
2110 PARK STREET
JACKSONVILLE, FL 32204

BLOMQVIST, ERIK JONAS *(AC 6315)*
7915 SW 86TH STREET
APARTMENT 726
MIAMI, FL 33143

BLOODWORTH, GEORGE *(AC R001254)*
1630 NORTH LAKESHORE DRIVE
SARASOTA, FL 33579

BLOOM, DANIEL W *(AC 3506)*
500 COCONUT ISLE
FT LAUDERDALE, FL 33301

BLOOM, IRVING J *(AC R000324)*
16375 NE 18TH AVENUE
NORTH MIAMI BEACH, FL 33162

BLOOM, IRVING J *(AC R000129)*
TOUCHE TOSS & CO
444 BRICKELL AVE FLR 3
MIAMI, FL 33131

BLOOM, KENNETH M *(AC 2932)*
14270 SW 74TH TERRACE
MIAMI, FL 33183

BLOOM, MICHAEL N *(AC 1495)*
16375 NE 18 AVE
NORTH MIAMI BEACH, FL 33162

BLOSCH, FREDERICK C JR *(AC 1860)*
P O BOX 727
WINTER PARK, FL 32789

BLOT, DONALD R *(AC R001280)*
1160 SPANISH RIVE ROAD
BOCA RATON, FL 33431

BLUE, MARTIN R *(AC 4687)*
5115 BRIGHTON DRIVE
JACKSONVILLE, FL 32217

BLUM, LAWRENCE H *(AC R000702)*
15962 SW 78TH PLACE
MIAMI, FL 33157

BLUMENTHOL, MARTIN *(AC R000073)*
1350 NE 125TH STREET
NORTH MIAMI, FL 33161

BLUMIN, HARRY *(AC 194)*
4700 BISCAYNE BLVD
MIAMI, FL 33137

BLUMIN, J S *(AC 1270)*
4700 BISCAYNE BLVD
SUITE 400
MIAMI, FL 33137

BLUMIN, STUART M *(AC 1792)*
39 NEWBERRY STREET
BOSTON, MA 02116

BLUNDELL, LOU STEVEN *(AC 6028)*
3469 DORSON WAY
DELRAY BEACH, FL 33445

BLYTHE, JOSEPH C. *(AC 5378)*
7823 S.W. 56TH STREET
APT. C207
MIAMI, FL 33155

BOAS, DAVID C *(AC R001018)*
8532 SW 146TH COURT
MIAMI, FL 33183

BOBBITT, KIMBALL R *(AC 2575)*
737 FLORIDA BANK BLDG
JACKSONVILLE, FL 32202

BODDEN, ROBERT T *(AC 3852)*
2808 WOODHALL TERRACE
PALM HARBOR, FL 33563

BODDINGTON, ALFRED GORDON *(AC 6029)*
2413 SUNRISE DRIVE
WEST PALM BEACH, FL 33406

BODKIN, LUCIEN J *(AC 4975)*
POST OFFICE BOX 23273
JACKSONVILLE, FL 32217

BOGDANOFF, RICHARD MARK *(AC 6030)*
7131 SW 5TH COURT
HOLLYWOOD, FL 33023

BOGUE, RUSSELL S JR *(AC 929)*
EXCHANGE NATL BANK BUILDING
610 N FLA AVENUE STE 1220
TAMPA, FL 33602

BOLAN, JAMES T *(AC 5286)*
498 NW 165TH STREET ROAD #504D
MIAMI, FL 33169

BOLAND, JOSEPH MICHAEL *(AC 6316)*
3425 CESERY BOULEVARD
JACKSONVILLE, FL 32211

BOLANO, ANDRES JR *(AC 6275)*
1800 NW 24TH AVENUE #305
MIAMI, FL 33125

BOLES, RONALD A *(AC 5084)*
ONE INDEPENDENT DRIVE
JACKSONVILLE, FL 32202

BOLGER, JAMES L *(AC 265)*
1100 NE 125TH STREET SUITE 108
NORTH MIAMI, FL 33161

BOLIN, ELIZABETH A *(AC 5571)*
14651 TYNEWICK TERRACE
SILVER SPRING, MD 20906

BOLIN, ERIC R *(AC 4688)*
14651 TYNEWICK TERRACE
SILVER SPRING, MD 20906

BOLINGER, RICHARD A *(AC 1621)*
1708 21ST STREET
P O BOX 1564
VERO BEACH, FL 32960

BOLLENBACK, GEORGE WILLIAM *(AC 6031)*
309 SOUTH JUPITER AVENUE
CLEARWATER, FL 33515

BOLLINGER, NANCY W *(AC 4689)*
5353 N FEDERAL HWY
FT LAUDERDALE, FL 33308

BOLT, RAY P *(AC 2720)*
1360 STRATFORD ROAD
MAITLAND, FL 32751

BOLTON, JOE W *(AC 4690)*
3936 NW 34TH PLACE
GAINESVILLE, FL 32601

BOMAR, JAMES L *(AC 2460)*
703 COLBY COURT
ALTAMONTE SPRINGS, FL 32701

BOMAR, LARRY S *(AC 4691)*
1570 S LANE AVENUE #206
JACKSONVILLE, FL 32210

BOND, BENJAMIN J III *(AC 2227)*
1815 BRADDOCK ROAD
MONTGOMERY, AL 36106

BOND, JAMES F *(AC 3853)*
1514 NIRA STREET
JACKSONVILLE, FL 32207

ID, WAYNE *(AC 2342)*
MAGNOLIA AVENUE
MPA, FL 33606

ID, WILLIAM *(AC 648)*
RST FEDERAL BUILDING
O PEAT MARWICK MITCHELL & CO
EENVILLE, SC 29602

E, CHARLES E *(AC 2593)*
FLA NATL BANK BLDG
CKSONVILLE, FL 32202

, DENNIS W *(AC 3066)*
6 SHALLOWFORD ST
TAMONTE SPRINGS, FL 32701

KMAN, LAWRENCE B *(AC 5736)*
0 NE 163RD STREET SUITE 209
RTH MIAMI BEACH, FL 33162

KMAN, RAYMOND A *(AC 1661)*
0 NE 163RD STREET
RTH MIAMI BEACH, FL 33162

KSPAN, STEVEN J *(AC 3010)*
E ASILOMAR CIRCLE
KLAND, CA 94611

NE, CURTIS C *(AC 3854)*
WEST GARDEN STREET
NSACOLA, FL 32501

CHER, DANIEL H *(AC 4420)*
8 ALLWOOD COURT
WRENCEVILLE, GA 30245

DE, RICHARD A *(AC 1047)*
DRAWER 1728
KELAND, FL 33802

DEN, THOMAS M *(AC 5085)*
0 SW 81ST WAY
LAUDERDALE, FL 33324

DERS, EDWIN EARL JR *(AC 5990)*
8 HAGLER DRIVE
PTUNE BEACH, FL 32233

ENSTEIN, BEN *(AC R000210)*
8 SW 64TH AVE
VIE, FL 33314

GES, EDDIE A *(AC 1002)*
0 1ST NATIONAL BANK BLDG
MPA, FL 33602

KSON, ELLIOT P *(AC 3602)*
3 NW 58TH AVE
RT LAUDERDALE, FL 33313

NMANN, DAVID C *(AC 3795)*
BOX 808
NEDIN, FL 33528

NSTEIN, KENNETH H *(AC 5737)*
1 WILLOWBROOK DRIVE
EARWATER, FL 33516

NSTEIN, MARVIN T *(AC R001077)*
ITE 201 4200 NW 16TH STREET
LAUDERDALE, FL 33313

NSTEIN, MICHAEL I *(AC 4421)*
SPIT BROOK ROAD APT C7
SHUA, NH 03060

OWSKY, KURT T *(AC R001242)*
8 AUGUSTA BLVD
MINOLE, FL 33542

T, GEORGE F III *(AC 2721)*
LAMPLIGHTER ROAD
NGWOOD, FL 32750

TIAN, DAVID CARROLL *(AC 6032)*
4-G GROOMETOWN ROAD
EENSBORO, NC 27407

WELL, WILLIAM E *(AC 4422)*
1 TOLEDO ST
RALGABLES, FL 33134

KIN, SANFORD CRAIG *(AC 5738)*
34 SW 124TH COURT
UTH MIAMI, FL 33143

T, HOWARD K *(AC 2595)*
41 SW 92ND AVENUE
AMI, FL 33176

WINIK, MARVIN M *(AC 4113)*
5 SW 87TH AVE SUITE 506
AMI, FL 33176

RGEOIS, BRUCE J *(AC 3771)*
LINDEN TREE ROAD
LTON, CT 06897

RNE, ROBERT A *(AC 3374)*
OPERS & LYBRAND
ITE 775 THE HARTFORD BLDG
LANDO, FL 32801

A, ROBERT J *(AC 1140)*
ST OFFICE BOX 1870
MPA, FL 33602

EN, CHRISTOPHER CARLYLE *(AC 5572)*
VAN GOGH CIRCLE
ANDON, FL 33511

BOWEN, IRVING H *(AC 2443)*
2800 NE 41 CT
FT LAUDERDALE, FL 33308

BOWEN, JIMMY L *(AC 5287)*
1514 NIRA STREET
JACKSONVILLE, FL 32207

BOWEN, ROGER D *(AC 4423)*
720 EAGLE AVENUE
LONGWOOD, FL 32750

BOWER, HARRY W *(AC 212)*
P O BOX 3426
ORLANDO, FL 32802

BOWER, KENNETH L *(AC 3011)*
COOPERS & LYBRND CPA'S
1800 CENTURY PARK EAST
LOS ANGELOS, CA 90067

BOWER, LEWIS H JR *(AC 3012)*
GRISSOM & BOWER CPA'S
517 BAY STREET
TAMPA, FL 33606

BOWER, MICHAEL R *(AC 2722)*
2071 NW 82 AVE
PEMBROKE PINES, FL 33024

BOWERS, RUSSELL S JR *(AC R001243)*
9200 SOUTH DADELAND BLVD
SUITE 807
MIAMI, FL 33183

BOWKER, MARTIN E *(AC R000890)*
SUITE 1111
EXCHANGE NATIONAL BANK BLDG
TAMPA, FL 33602

BOWMAN, JOHN N *(AC 5739)*
PO BOX 341
ST PETERSBURG, FL 33731

BOWMAN, ROBERT EDWARD *(AC 5940)*
ROUTE 1, BOX 293N
DELRAY BEACH, FL 33445

BOWYER, HENRY E *(AC 592)*
3121 49TH STREET NORTH
ST PETERSBURG, FL 33713

BOYD, PATRICIA L *(AC 4692)*
APT J2
2095 BURTON PLAZA LANE
ATLANTA, GA 30319

BOYD, RONALD J *(AC 3793)*
1311 NE 42ND STREET
POMPANO BEACH, FL 33064

BOYETTE, JAMES E *(AC 1141)*
40 S PINEAPPLE AVENUE
SARASOTA, FL 33577

BOYLE, EDWARD P *(AC 930)*
P O BOX 1158
SOUTH MIAMI, FL 33143

BOYLES, JESSE V III *(AC 3171)*
515 E LEMON STREET
BARTOW, FL 33830

BOYLES, WILLIAM A *(AC 4598)*
POST OFFICE BOX 12534
UNIVERSITY STATION
GAINESVILLE, FL 32604

BOYNTON, NEIL W *(AC 4693)*
2124 OTTERBEIN AVENUE
COCOA, FL 32922

BOZARD, JOHN W *(AC 4114)*
326 LOCH LOMOND AVENUE
LONGWOOD, FL 32750

BOZZUTO, JOANNE ELIZABETH *(AC 6317)*
6920 WEST 3RD AVENUE
MIAMI LAKES, FL 33014

BRACKINS, AURELIUS J *(AC 1558)*
321 21ST STREET
VERO BEACH, FL 32960

BRADBURY, CARL W *(AC 4374)*
1 FINANCIAL PLAZA
SUITE 2500
FT LAUDERDALE, FL 33394

BRADDOCK, DONALD L *(AC 1918)*
901 BLACKSTONE BLDG
JACKSONVILLE, FL 32202

BRADDOCK, GARY L *(AC 2834)*
GREENWOOD PARK LOT 7
TALLAHASSEE, FL 32301

BRADFORD, JAMES NATHANIAL JR. *(AC 5379)*
1570 N.W. 126TH STREET
NORTH MIAMI, FL 33167

BRADFORD, SCOTT W *(AC 3855)*
642 GREEN MEADOW AVENUE
MAITLAND, FL 32751

BRADLEY, HOWARD L *(AC 4694)*
658 N RIDGEWOOD AVE
ORMOND BEACH, FL 32074

BRADLEY, JOHN K *(AC 419)*
P O BOX 988
GREEN COVE SPRINGS, FL 32043

BRADLEY, ROBERT M *(AC 2422)*
BISBEE-BALDWIN CORPORATION
341 WEST FORSYTH STREET
JACKSONVILLE, FL 32202

BRADY, JAMES M *(AC 3603)*
203 YOAKUM PARKWAY #602
ALEXANDRIA, VA 22304

BRADY, JOSEPH A *(AC 4332)*
818 WOODLAWN AVENUE
WOODLAWN VILLAGE APT H-3
WILMINGTON, DE 19805

BRAGG, DORRY ANN *(AC 6318)*
18 NW 36TH TERRACE
GAINESVILLE, FL 32607

BRAINEN, A LOUIS *(AC R001359)*
4350 HILLCREST DRIVE
HOLLYWOOD, FL 33021

BRAKEFIELD, DONALD R *(AC 4695)*
511 LISA LANE
BRANDON, FL 33511

BRAMLETT, RILEY D JR *(AC R001001)*
5644 COLCORD AVE
JACKSONVILLE, FL 32211

BRAMMER, LLOYD J *(AC R001135)*
7479 21ST STREET NORTH
ST PETERSBURG, FL 33702

BRAMSON, EDWARD *(AC 1173)*
6269 SW 72 STREET #B-8
SOUTH MIAMI, FL 33143

BRAND, DAVID H *(AC 2143)*
2641 NE 165TH STREET
NORTH MIAMI BEACH, FL 33160

BRANDES, RUSSEL P *(AC 4696)*
9936 56TH PLACE N
ST PETERSBURG, FL 33708

BRANDIS, THOMAS W *(AC 3406)*
4324 E TRADEWINDS AVENUE
LAUDERDALE-BY-THE-SEA, FL 33308

BRANDON, CHARLES H *(AC 2519)*
8225 SW 63RD PLACE
MIAMI, FL 33143

BRANDON, MICHAEL N *(AC 4424)*
418 LUENGA
CORAL GABLES, FL 33146

BRANNEN, WM M *(AC 2423)*
12856 FIRETHORN LN
JACKSONVILLE, FL 32211

BRANNON, JOSEPH E *(AC 5573)*
P O BOX 1931
OCALA, FL 32670

BRANNON, WILLIAM B JR *(AC 4641)*
GARDNER PROFESSIONAL BLDG
SUITE 201
LAKE CITY, FL 32055

BRANT, ROBERT W *(AC 3013)*
C/O PRICE WATERHOUSE & CO.
POST OFFICE BOX 6368
FT LAUDERDALE, FL 33310

BRANTLEY, CARROLL EVANS *(AC R001215)*
P O BOX 1404
FT WALTON BEACH, FL 32548

BRATERMAN, MARTIN *(AC R000102)*
17625 NE 8TH PLACE
NORTH MIAMI BEACH, FL 33162

BRAUER, SCOTT A *(AC 4115)*
310 CROSSWINDS DRIVE
PALM HARBOR, FL 33563

BRAUN, HARRY L *(AC R001216)*
3001 SOUTH COURSE DRIVE
POMPANO BEACH, FL 33060

BRAUN, JEROLD KENT *(AC 6480)*
706 AVONDALE AVENUE
HOLLY HILL, FL 32017

BRAUSE, STEVEN G *(AC 3856)*
17325 SW 89TH AVENUE
MIAMI, FL 33157

BRAXTON, BENJAMIN D *(AC 5380)*
316 60TH STREET NW
BRADENTON, FL 33505

BRAY, RONALD E *(AC 2203)*
39 SOUTH ATLANTIC AVENUE
P O BOX 1057
COCOA BEACH, FL 32931

BRAYTON, ROBERT J *(AC 2596)*
ARTHUR ANDERSEN & CO CPA'S
25 PARK PLACE NE
ATLANTA, GA 30303

BRAZIEL, DENNIS D *(AC 4425)*
118 PARTRIDGE CIRCLE
MAITLAND, FL 32751

BREAKIRON, MAUREEN ANN *(AC 6319)*
8090 ATLANTIC BOULEVARD
APARTMENT H-44
JACKSONVILLE, FL 32211

BREEDON, JOSEPH HENRY JR *(AC 6033)*
5000 NW 79TH AVENUE #207
MIAMI, FL 33166

BREESE, JOHN G *(AC 2859)*
4005 18TH AVE W
BRADENTON, FL 33505

BREIBY, VERNON A *(AC 4088)*
1107 MONTICELLO BLVD NORTH
ST PETERSBURG, FL 33703

BREIER, ROBERT G *(AC 2260)*
SUITE 820 1320 SOUTH DIXIE HIG
CORAL GABLES, FL 33146

BREKELBAUM, ROBERT E *(AC 4116)*
8931 NW 24TH STREET
SUNRISE, FL 33313

BREMER, PAUL C *(AC 2397)*
205 DATURA ST SUITE 403
WEST PALM BEACH, FL 33401

BRENNAN, ROBERT P *(AC R000247)*
2002 ONE FINANCIAL PLAZA
FT LAUDERDALE, FL 33313

BRENNAN, WILLIAM G *(AC R000764)*
C/O JOHN SMITH YACHT BROKERS
1861 SE 17TH STREET, SUITE 106
MIAMI, FL 33116

BRENNER, SOL L *(AC R000703)*
3710 NEPTUNE DRIVE
ORLANDO, FL 32804

BRENNER, STANLEY *(AC R000276)*
122 N COUNTY ROAD
PALM BEACH, FL 33480

BRESLOW, MAX S *(AC 905)*
407 LINCOLN ROAD
MIAMI BEACH, FL 33139

BRESSLER, SCOTT M *(AC 3857)*
P O BOX 505
RIVERSIDE, MD 20840

BRETHOLTZ, CHARLES H *(AC 790)*
2450 HOLLYWOOD BLVD
SUITE 500
HOLLYWOOD, FL 33020

BRETTHAUER, FRED C *(AC R001268)*
4977 OAKBROOKE PLACE
ORLANDO, FL 32806

BRETTING, GEORGE C *(AC 5086)*
1447 JEFFORDS STREET
CLEARWATER, FL 33516

BREVDA, MORRIS *(AC R001310)*
6300 FALLS CIRCLE DRIVE SOUTH
FORT LAUDERDALE, FL 33313

BREWER, CARLTON W *(AC 4426)*
C/O COLLEY TRUMBOWER, HOWELL
33 EAST ROBINSON STREET
ORLANDO, FL 32801

BREWER, HERMAN R JR *(AC 4117)*
P O BOX 755
109 W BROADWAY
OVIEDO, FL 32765

BREWER, R MICHAEL *(AC 5087)*
1180 SW 19TH STREET
BOCA RATON, FL 33432

BREWSTER, TOM E *(AC R000632)*
P O BOX 2900
PENSACOLA, FL 32503

BRICKMAN, MILTON *(AC R000093)*
2208 E HILLCREST AVENUE
ORLANDO, FL 32803

BRIDGE, DONALD R *(AC 2344)*
1333 ARLINGTON STREET
ORLANDO, FL 32805

BRIDGFORD, JONATHAN S *(AC 4427)*
720 UNITED FIRST FEDERAL BLDG
1390 MAIN STREET
SARASOTA, FL 33577

BRIER, TANDY LEWIS *(AC 6481)*
4625 BAYSHORE BOULEVARD
TAMPA, FL 33611

BRIGHAM, GARY T *(AC 6288)*
8070 SW 205TH STREET
MIAMI, FL 33189

BRILL, ERIC J *(AC 4074)*
8880 OLD KINGS ROAD SOUTH
APT 103W
JACKSONVILLE, FL 32217

BRIM, JOHN HARCOURT *(AC 5574)*
9945 LAKE GEORGIA DRIVE
MAITLAND, FL 32751

BRIMMER, TERRY R *(AC 2933)*
7011 DANEWOOD COURT
TAMPA, FL 33614

BRIN, ROBERT H *(AC 3015)*
3740 N 55TH AVE
HOLLYWOOD, FL 33021

BRINLEY, DONALD L *(AC 4697)*
2110 RAMBLEWOOD COURT
BRANDON, FL 33511

BRINTON, CHARLES H *(AC 5338)*
701 REGENCY COURT
TAMPA, FL 33612

BRISTER, FERGUSON W *(AC 4998)*
325 JOHN KNOX ROAD L-261
TALLAHASSEE, FL 32303

BRITTON, DONNA L *(AC 4698)*
373 ANDREW DR
VALPARAISO, FL 32580

BRITTON, ROSE-PATRYCE GUTHRIE *(AC 6034)*
109 BERNARD STREET
CHAPEL HILL, NC 27514

BRIZEL, ROBERT *(AC 1623)*
633 NE 167TH STREET
NORTH MIAMI BEACH, FL 33162

BROCK, CHARLES A *(AC 564)*
1173 NE CLEVELAND STREET
CLEARWATER, FL 33515

BROCK, HAROLD A JR *(AC 1896)*
P O BOX 907
TALLAHASSEE, FL 32302

BROCK, LARRY S *(AC 2204)*
POST OFFICE BOX 202
TALLAHASSEE, FL 32301

BROCK, RICHARD DAVID *(AC 6035)*
7969 LAFFIT DRIVE
JACKSONVILLE, FL 32217

BROCK, WILLIAM L *(AC 2724)*
P O BOX 223
GIBSONTON, FL 33534

BROKAW, BERGON F II *(AC 4118)*
P O DRAWER 1728
129 S KENTUCKY AVENUE
LAKELAND, FL 33802

BROMBERG, PAUL D *(AC R000108)*
BROMBERG, ARONOW & CO
1035 NE 125TH ST SUITE 314
NORTH MIAMI, FL 33161

BRONSON, CLINTON DOUGLAS *(AC 6009)*
720 ORANGE VALLEY CIRCLE
LAKELAND, FL 33803

BRONSON, JAMES REID *(AC 5575)*
10614 PENN DRIVE
INDIANAPOLIS, IN 46280

BROOKE, KENNETH F *(AC 3632)*
HOUSING INVESTMENT CORPORATION
1110 BRICKELL AVE, 7TH FLOOR
MIAMI, FL 33131

BROOKS, CHESTER R *(AC 5740)*
3142 FOREST BROOK DRIVE
LAKELAND, FL 33803

BROOKS, GEORGE T III *(AC 3215)*
325 JOHN KNOX ROAD BLDG C
SUITE 100
TALLAHASSEE, FL 32303

BROOKS, JACK E *(AC 1004)*
1240 ATLANTIC BANK BLD
JACKSONVILLE, FL 32202

BROOKS, MILES N *(AC R000574)*
2640 HOLLYWOOD BLVD
HOLLYWOOD, FL 33020

BROOKS, THOMAS W III *(AC 4053)*
815 S MAIN STREET SUITE 455
JACKSONVILLE, FL 32207

BROOKS, WILLIAM T *(AC 3633)*
215 NORTH THIRD STREET
LEESBURG, FL 32748

BROOME, L C JR *(AC 4119)*
8116 ALTAMA ROAD
JACKSONVILLE, FL 32216

BROWN, ALVIN L *(AC 1497)*
9795 SOUTH DIXIE HIGHWAY
POST OFFICE BOX 68
MIAMI, FL 33156

BROWN, ARTHUR IRWIN *(AC 6320)*
8990 CORAL WAY #211
MIAMI, FL 33165

BROWN, BENJAMIN A JR *(AC 3812)*
C/O SHAW BROOKS & BROWN CPAS
215 N 3RD STREET
LEESBURG, FL 32748

BROWN, BERT S *(AC 1175)*
9795 SOUTH DIXIE HIGHWAY
POST OFFICE BOX 68
MIAMI, FL 33156

BROWN, BERTON L *(AC 2496)*
21 SOUTH TERRAGONA STREET
SUITE 8
PENSACOLA, FL 32501

BROWN, DANIEL C *(AC 3858)*
9645 BAYMEADOWS COURT EAST
APARTMENT 849
JACKSONVILLE, FL 32216

BROWN, DWIGHT A *(AC 4375)*
CHERRY, BEKAERT & HOLLAND
POST OFFICE BOX 300
ST PETERSBURG, FL 33731

BROWN, GARY L *(AC 2314)*
8700 N KENDALL DRIVE
SUITE 218
MIAMI, FL 33176

BROWN, GARY R *(AC 2702)*
2531 S DELAWARE PLACE
TULSA, OK 74114

BROWN, GEORGE R JR *(AC 1441)*
C/O SOUTHERN LINE CLEANING INC
POST OFFICE BOX 777
CASSELBERRY, FL 32707

BROWN, J R *(AC R000752)*
619 S COMMERCE AVENUE
P O BOX 1388
SEBRING, FL 33870

BROWN, JACK R *(AC 1498)*
C/O WOMETCO ENTERPRISES
P O BOX 2440
MIAMI, FL 33101

BROWN, JAMES F *(AC 4333)*
1750 -30 STREET
BOULDER, CO 80301

BROWN, JAMES R *(AC 1559)*
6710 SW 50TH TERRACE
MIAMI, FL 33155

BROWN, JERRY DAVID *(AC 5741)*
210 OVERLOOK DRIVE
CLERMONT, FL 32711

BROWN, JOEL G *(AC 685)*
8000 SW 67TH AVENUE
MIAMI, FL 33143

BROWN, JOHN A *(AC R000792)*
80 SIRIUS LANE
KEY WEST, FL 33040

BROWN, JOHN E *(AC 4428)*
4626 CHARLES BENNETT DRIVE
JACKSONVILLE, FL 32225

BROWN, JOHN H *(AC 843)*
P O BOX 3426
ORLANDO, FL 32802

BROWN, KENNETH P *(AC 3016)*
2699 LEE ROAD, SUTIE 504
WINTER PARK, FL 32792

BROWN, LARRY R *(AC 2725)*
312 EASTVIEW DRIVE
SIMPSONVILLE, SC 29681

BROWN, LAWRENCE *(AC R001002)*
7353 SW NINTH COURT
FT LAUDERDALE, FL 33317

BROWN, LEE G *(AC 1136)*
P O BOX 1222
DADE CITY, FL 33525

BROWN, MARION H *(AC 3859)*
801 N MAGNOLIA AVE SUITE 201
ORLANDO, FL 32803

BROWN, MICHAEL J *(AC R001116)*
14500 SW 79TH COURT
MIAMI, FL 33131

BROWN, MICHAEL LINDSAY *(AC 6036)*
4239 PALMER AVENUE
JACKSONVILLE, FL 32210

BROWN, MICHAEL S *(AC 1745)*
306 N MIAMI AVENUE
MIAMI, FL 33128

BROWN, PETE S JR *(AC 5742)*
1712 SOUTH FERNCREEK AVENUE
ORLANOO, FL 32806

BROWN, R P *(AC 1435)*
4900 BAYOU BLVD SUITE 104
PENSACOLA, FL 32503

BROWN, RICHARD A *(AC 3186)*
8708 W LANWAY DRIVE
TAMPA, FL 33617

BROWN, RICHARD D *(AC 1330)*
P O BOX 3426
ORLANDO, FL 32802

BROWN, RICHARD L *(AC R001065)*
3107 SCHILLER STREET
TAMPA, FL 33609

BROWN, RICHARD M *(AC 1174)*
16225 S W 98 COURT
MIAMI, FL 33167

BROWN, ROBERT W *(AC 4699)*
5573 N SEMORAN BLVD
APT 110
WINTER PARK, FL 32792

BROWN, SHARON C *(AC 2520)*
13922 SW 74 TERRACE
MIAMI, FL 33183

BROWN, STEPHEN G *(AC 3407)*
801 N MAGNOLIA AVE SUITE 201
ORLANDO, FL 32803

BROWN, THOMAS FRANKLIN *(AC 1315)*
534 N ORANGE AVENUE
P O BOX 988
GREEN COVE SPRINGS, FL 32043

BROWN, WILLIAM E JR *(AC 4429)*
2700 ONE BISCAYNE TOWER
MIAMI, FL 33131

BROWNETT, HERBERT W *(AC 4700)*
COOPERS & LYBRAND
1300 ATLANTIC BANK BUILDING
JACKSONVILLE, FL 32202

BROWNING, GORDON F *(AC 5089)*
1179 JEFFREY ROAD
TALLAHASSEE, FL 32303

BROYLES, PHILLIP L *(AC 4430)*
4401 SNAPPER STREET
TEMPLE TERRACE, FL 33617

BRUCE, CHARLES E *(AC 2986)*
104 SOUTH ORANGE STREET
DAWSON, GA 31742

BRUCE, HENRY KEITH *(AC 5941)*
1082 GOLFSIDE DRIVE
WINTER PARK, FL 32792

BRUCKNER, THOMAS *(AC 1129)*
1209 NORTH BOULEVARO
TALLAHASSEE, FL 32303

BRUMFIELD, CRAIG A *(AC 4701)*
8745 SW 143RD STREET
MIAMI, FL 33176

BRUMMER, FREDERICK CARL *(AC 5576)*
5010 SW 29TH WAY
FT LAUOERDALE, FL 33312

BRUNS, THOMAS A *(AC 5743)*
6500 SW 47TH STREET
DAVIE, FL 33314

BRUNT, BRUCE ALAN *(AC 5381)*
6122 WASHINGTON STREET
SUITE 101
HOLLYWOOD, FL 33023

BRUNT, JOHN H *(AC R000765)*
6122 WASHINGTON STREET
SUITE 101
HOLLYWOOD, FL 33023

BRUTON, C MICHAEL JR *(AC 6482)*
P.O. BOX 10011
JACKSONVILLE, FL 32207

BRYAN, ANDREW E *(AC 1142)*
ONE FINANCIAL PLAZA
SUITE 2500
FT LAUDERDALE, FL 33394

BRYAN, CHARLES R *(AC 1271)*
1408 SANDEN FERRY DRIVE
DECATUR, GA 30033

BRYAN, JAMES WASHINGTON *(AC 6037)*
2784 NE 30TH STREET
LIGHTHOUSE POINT, FL 33064

BRYAN, JEFFREY C. *(AC 5351)*
235 PEACHTREE ST NE
SUITE 900
ATLANTA, GA 30303

BRYAN, JOHN C *(AC 3408)*
3733 UNIVERSITY BLVD WEST
JACKSONVILLE, FL 32217

BRYAN, R B *(AC 901)*
P O BOX 1443
FT WALTON BEACH, FL 32548

BRYANT, EDWARD R. JR *(AC 5382)*
3367 COLLEGE AVENUE APT 202B
FT LAUOERDALE, FL 33314

BRYANT, JAMES JR *(AC 5289)*
2914 JIM LEE ROAD
TALLAHASSEE, FL 32301

BRYANT, NAPOLEON *(AC 3326)*
P O BOX 5312
TALLAHASSEE, FL 32301

BRYANT, THOMAS J *(AC 4702)*
1719 STAUNTON
LAKELAND, FL 33803

BRYANT, WINSTON E *(AC R000643)*
2400 WEST BAY DRIVE SUITE 110
LARGO, FL 33540

BRYNES, WILLIAM E *(AC 4431)*
POST OFFICE BOX 501
PERRY, FL 32347

BRYSON, GREGORY A *(AC 4120)*
1940 NORTH MONROE STREET
SUITE 86
TALLAHASSEE, FL 32303

BUBNOW, VICTOR *(AC 6038)*
18923 SW 94TH AVENUE
MIAMI, FL 33157

BUCHER, KENTON T *(AC 2726)*
FORUM III SUITE 412
1665 PALM BCH LAKES BLVD
WEST PALM BEACH, FL 33401

BUCHMAN, ELLIOTT *(AC 2570)*
1518 W KENNEDY BLVD
TAMPA, FL 33606

BUCHWALD, HERBERT *(AC 824)*
7137 COLLINS AVENUE
MIAMI BEACH, FL 33141

BUCKALEW, M R III *(AC 2497)*
P O BOX 8
COCOA, FL 32922

BUCKLEY, HERBERT W JR *(AC 4898)*
3209 21ST AVENUE DRIVE WEST
BRADENTON, FL 33505

BUCKLEY, THOMAS C *(AC 4432)*
407 JUNIPER STREET
CARLISLE, PA 17013

BUDD, HARVEY M *(AC 3169)*
2711 NW 6TH ST SUITE F
GAINESVILLE, FL 32601

BUDOWSKY, BENJAMIN *(AC 1177)*
633 NE 167 ST SUITE 321
NORTH MIAMI BEACH, FL 33162

BUELL, BRUCE H *(AC 3216)*
BARNETT BANK BLDG
1000 N ASHLEY DRIVE
TAMPA, FL 33602

BUFE, WILLIAM J *(AC 5744)*
11186 116TH STREET NORTH
LARGO, FL 33540

BULLARD, FRANKLIN T *(AC 3813)*
P O BOX 2109
TAMPA, FL 33601

BULLARD, JAMES E *(AC 2572)*
720 GILMORE STREET SUITE 210
JACKSONVILLE, FL 32204

BULLARD, JON W *(AC 5090)*
PO BOX 2109
TAMPA, FL 33601

BULLARD, JOSEPH WARREN *(AC 5383)*
631 SE 40TH AVENUE
OCALA, FL 32670

BULLOCK, CLAYTON L *(AC 409)*
114 MASTERS BLVD
WINTER PARK, FL 32792

BUNCH, EDGAR J JR *(AC 3127)*
SPENCE & MARSTON
123 S FT HARRISON
CLEARWATER, FL 33516

BUNNELL, DOUGLAS C *(AC R000587)*
2700 INOEPENDENT SQUARE
1 INDEPENDENT DRIVE
JACKSONVILLE, FL 32202

BURCH, LAWRENCE L JR *(AC 4703)*
879 NW 84TH LANE
CORAL SPRINGS, FL 33065

BURCH, THOMAS E JR *(AC 1442)*
RT 6 BOX 113-S
TALLAHASSEE, FL 32301

BURCHETT, JAMES BEVERLY *(AC 6039)*
120 55TH AVENUE NE
ST PETERSBURG, FL 33703

BURG, ERNEST C *(AC R000829)*
P O BOX 250
BONITA SPRINGS, FL 33923

BURGER, HARVEY A *(AC 2308)*
19 WEST FLAGLER STREET
SUITE 506
MIAMI, FL 33130

BURGESS, JOHN H *(AC R000103)*
326 S GRANOVIEW AVENUE
DAYTONA BEACH, FL 32018

BURGESS, SHERMON C *(AC R000947)*
951 FLORIDA NATIONAL BANK BLDG
JACKSONVILLE, FL 32202

BURGESS, STEPHEN T *(AC 4433)*
721 KENILWORTH RD
TALLAHASSEE, FL 32303

BURGESS, THOMAS P *(AC 3634)*
1472 50TH AVENUE NE
ST PETERSBURG, FL 33703

BURGIO, MICHAEL C JR *(AC 3635)*
238 SE FOURTH STREET
DANIA, FL 33004

BURGOON, ROBERT F *(AC 6203)*
147 WEST FRENCH AVE
ORANGE CITY, FL 32763

BURHENN, ALICE C *(AC 5745)*
520 FLAGSHIP BANK BUILDING
TAMPA, FL 33602

BURKE, ARTHUR L *(AC 3409)*
7421 SOUTH SILVER LAKE DRIVE
LEESBURG, FL 32748

BURKE, DAVID R *(AC 5746)*
12450 SW 109 TERRACE
MIAMI, FL 33186

BURKE, JAMES W *(AC 946)*
737 FLORIDA NATIONAL
BANK BUILDING
JACKSONVILLE, FL 32202

BURKE, STEPHEN GERALD *(AC 5930)*
13903 BRIARDALE LANE
TAMPA, FL 33618

BURKE, WILLIAM J *(AC 512)*
ONE FINANCIAL PLAZA
SUITE 2500
FT LAUDERDALE, FL 33394

BURKETT, HOMER H *(AC 1985)*
CONNOR HALL
UNIVERSITY, MS 38677

BURKHOLDER, MERLIN D *(AC 2727)*
1701 DREW ST SUITE #2
CLEARWATER, FL 33515

BURKS, ROBERT W *(AC 4434)*
1300 ATLANTIC BANK BLDG
JACKSONVILLE, FL 32202

BURLESON, CAROL J *(AC 2778)*
427 N LAKEVIEW
WINTER GARDEN, FL 32787

BURLESON, HERBERT E *(AC 3860)*
427 NORTH LAKEVIEW AVENUE
WINTER GARDEN, FL 32787

BURMAN, SHERWIN L *(AC R001382)*
TOUCHE ROSS & CO.
SUITE 2801
INDEPEDENT SQUARE
JACKSONVILLE, FL 32202

BURNAM, RICHARD L *(AC 3861)*
1235 LEMONWOOD ROAD
MANDARIN, FL 32217

BURNARD, RICHARD CHARLES *(AC R001295)*
840 SE 5TH AVENUE
POMPANO BEACH, FL 33060

BURNETT, HENRY T JR *(AC 4435)*
2125 JACKSON BLUFF ROAD
APT D-202
TALLAHASSEE, FL 32304

BURNHAM, MORRIS F *(AC 3410)*
P O BOX 6082
FT MYERS BEACH, FL 33931

BURNS, ROBERT B *(AC 5577)*
7611 FARRAGUT STREET
HOLLYWOOD, FL 33024

BURR, THOMAS S *(AC R000922)*
2501 TUSCALOOSA TRAIL
MAITLAND, FL 32751

BURRIDGE, CHARLES C *(AC 5091)*
6501 HARDING ROAD APT #0-11
NASHVILLE, TN 37205

BURRIS, MICHAEL R *(AC R001269)*
15300 SW 85 AVENUE
MIAMI, FL 33157

BURROUGHS, ROBERT D *(AC 2728)*
FLORIDA FIRST NAT BANK BLDG
P.O. BOX 689
JACKSONVILLE, FL 32201

BURRUANO, CHARLES A *(AC R000986)*
8800-4 GATEHOUSE ROAD
FT LAUDERDALE, FL 33324

BURSTEIN, JACK D *(AC R000641)*
633 WEST 28TH STREET
MIAMI BEACH, FL 33140

BURTON, ANDRE STEPHEN *(AC 5675)*
1860 NE 142ND STREET
APARTMENT 2-H
NORTH MIAMI, FL 33181

BURTON, DAVID D JR *(AC 2729)*
15574 BEDFORD CIRCLE WEST
CLEARWATER, FL 33516

BURZEE, JAMES A *(AC 3862)*
615 E PRINCETON STREET
SUITE 530
ORLANDO, FL 32803

BUSCH, ALLEN M *(AC 1376)*
2640 HOLLYWOOD BLVD
SUITE 121
HOLLYWOOD, FL 33020

BUSCH, MARILYN F *(AC 2686)*
4745 N GOLDENROD RD APT B
ORLANDO, FL 32807

BUSH, JAMES E *(AC 1533)*
1119 CLARK AVENUE
TALLAHASSEE, FL 32301

BUSSEL, MAX *(AC R001167)*
1150 TARPON CENTER DRIVE
VENICE, FL 33595

BUSSMAN, JOHN F *(AC 1774)*
P O BOX 20273
TALLAHASSEE, FL 32304

BUSTOS, ROBERT GREGORY *(AC 5676)*
4700 WOODCLIFF DRIVE
PENSACOLA, FL 32504

BUTLER, ALBERT B *(AC 4704)*
ROUTE 2 BOX 226
POINT WASHINGTON, FL 32454

BUTLER, CHRISTINE ANNE *(AC 6204)*
2111 NW 111 TERRACE
PEMBROKE PINES, FL 33023

BUTLER, JOHN C II *(AC 4705)*
PO BOX 411
EASTPOINT, FL 32328

BUTLER, JOSEPH P JR. *(AC 2993)*
C/O ARTHUR YOUNG & CO
737 FLORIDA FIRST NATL BANK BL
JACKSONVILLE, FL 32202

BUTLER, MARTIN E JR *(AC 2934)*
13502 SHADY SHORES DRIVE
TAMPA, FL 33612

BUTLER, MICHAEL C JR *(AC 4706)*
P O BOX 692
230 ROYAL PALM WAY
PALM BEACH, FL 33480

BUTLER, MICHAEL H *(AC 5092)*
7816 SOUTHSIDE BLVD APT 131
JACKSONVILLE, FL 32216

BUTLER, PRISCILLA V *(AC 5578)*
12401 NORTHWEST 27TH AVENUE
G-142
MIAMI, FL 33167

BUTLER, RICHARD LEE *(AC 6040)*
6430 NE 18TH AVENUE APT 7
FT LAUDERDALE, FL 33308

BUTTERY, ROBERT P *(AC 3372)*
33 EAST ROBINSON STREET
ORLANDO, FL 32801

BUTTNER IV, EDWARD W *(AC 6276)*
4245 REDWOOD AVENUE
JACKSONVILLE, FL 32207

BYRD, ANN ELIZABETH *(AC 1000)*
POST OFFICE BOX 17345
TAMPA, FL 33682

BYRD, BRUCE C *(AC 5093)*
201 SW 27TH STREET
GAINESVILLE, FL 32607

BYRD, DONALD A *(AC 2598)*
2105 DIANE DRIVE
VALRICO, FL 33594

BYRD, RICHARD E *(AC 4899)*
809 WEST OAKLAND PARK BLVD
APARTMENT J-9
FT LAUDERDALE, FL 33308

CABNET, BERNARD *(AC 1662)*
7637 SW 102 PLACE
MIAMI, FL 33143

CABRERA, JULIO C *(AC 5094)*
2040 NE 163RD STREET #304
NORTH MIAMI BEACH, FL 33162

CABRERA, MIGUEL A JR *(AC 3864)*
1901 NW 108 AVENUE
PEMBROKE PINES, FL 33023

CABRERA, RAUL D *(AC 4900)*
630 EAST 13TH STREET
HIALEAH, FL 33010

CADDOO, ROBERT H III *(AC 5339)*
16941 GREEN STREET APT 14
HUNTINGTON BEACH, CA 92649

CAHILL, GERALD R JR *(AC 4376)*
5140 SW 87TH AVE
COOPER CITY, FL 33328

CAIRNES, CHARLES W JR *(AC 5095)*
916 36TH STREET
WEST PALM BEACH, FL 33407

CALDERWOOD, JOE P *(AC 3866)*
225 NE 8TH STREET
SUITE 3
HOMESTEAD, FL 33030

CALER, WILLIAM KEMP JR. *(AC 5384)*
361 SOUTH COUNTY ROAD
PALM BEACH, FL 33480

CALHOUN, CHARLES H III *(AC 3019)*
829 ALBION RD
COLUMBIA, SC 29205

CALHOUN, EDWARD N *(AC 2228)*
C/O EDMISTON & MCGHIN
P O BOX 298
ST AUGUSTINE, FL 32084

CALHOUN, IRVIN M *(AC 2599)*
FIRST NATIONAL BANK IN FT MYER
P O BOX 130
FT MYERS, FL 33902

CALLAHAN, GEORGE M *(AC 948)*
2370 NESBITT DRIVE NE
ATLANTA, GA 30319

CALLAHAN, W J *(AC 245)*
5220 BISCAYNE BLVD
MIAMI, FL 33137

CALLAHAN, WILLIAM D *(AC 1590)*
SUITE 2000 1 SE 3RD AVE
MIAMI, FL 33131

CALLAN, JOHN PATRICK *(AC 6041)*
3187 65TH WAY NORTH
ST PETERSBURG, FL 33710

CALLAWAY, MARY MC DOWELL *(AC 6483)*
P.O. BOX 3697
PENSACOLA, FL 32506

CALVET, OLGA M *(AC 4436)*
4836 BRENDA DRIVE
ORLANDO, FL 32806

CAMACHO, ALFREDO *(AC 6205)*
12830 SW 43 DRIVE #263B
MIAMI, FL 33175

CAMERON, GORDON C *(AC 5096)*
ONE NORTH HOGAN STREET
JACKSONVILLE, FL 32202

CAMINAS, ALFONSO NORBERTO *(AC 6484)*
12950 SW 53RD STREET
MIAMI, FL 33175

CAMMARANO, NICHOLAS JR *(AC 5097)*
537 NORTH UNIVERSITY DRIVE
FT LAUDERDALE, FL 33324

CAMPAS, ANTHONY G *(AC R000226)*
P O BOX 2943
CLEARWATER, FL 33517

CAMPBELL, CHARLES R *(AC 4707)*
13600 SW 102ND AVENUE
MIAMI, FL 33158

CAMPBELL, EDWARD M JR *(AC 1258)*
P O BOX 1365
WINTER HAVEN, FL 33880

CAMPBELL, EDWARD S JR *(AC 845)*
P O BOX 955
TAMPA, FL 33601

CAMPBELL, JAMES F JR *(AC 2483)*
1401 W BAY DR
LARGO, FL 33540

CAMPBELL, MICHAEL G *(AC 5660)*
12814 SW 74TH TERRACE
MIAMI, FL 33143

CAMPBELL, PHILLIP HOWARD JR *(AC 6485)*
10470 SW 123RD COURT
MIAMI, FL 33186

CAMPBELL, WILBUR R *(AC 1906)*
2828 SHAMROCK NORTH
TALLAHASSEE, FL 32303

CAMPO, PEDRO L *(AC 6486)*
10301 SW CORAL WAY
APARTMENT 103
MIAMI, FL 33165

CAMPUTARO, RICHARD J *(AC 3411)*
444 SEABREEZE BLVD
SUITE 930
ORMOND BEACH, FL 32074

CANNING, WILBERT R *(AC 591)*
440 1ST AVE SO SUITE 800
ST PETERSBURG, FL 33701

CANNON, CHARLES E *(AC R000891)*
600 5TH AVENUE SOUTH SUITE 200
NAPLES, FL 33940

CANNON, JAMES V *(AC 2730)*
3315 SAN DOMINGO STREET
APT 209
CLEARWATER, FL 33519

CANNON, LEO J *(AC R001107)*
2710 NE 59TH STREET
FT LAUDERDALE, FL 33308

CANTRELL, JAMES F *(AC 645)*
P O BOX 14395
TAMPA, FL 33690

CAPLAN, SANFORD *(AC 1560)*
P O BOX 68
9795 SO DIXIE HIGHWAY
MIAMI, FL 33156

CAPPELLA, ARTHUR J *(AC 6748)*
9450 NW FIFTH STREET
PEMBROKE PINES, FL 33023

CAPRARO, FRANZ *(AC 2326)*
SUITE 2000
ONE SE THIRD AVE
MIAMI, FL 33131

CAPRISE, PETER A *(AC R000704)*
1407 STONEWAY LANE
WEST PALM BEACH, FL 33409

CAPUTO, JAMES J SR *(AC 2805)*
7501 LINCOLN ST
HOLLYWOOD, FL 33024

CARABALLO, ISA *(AC 6042)*
642 EAST 21ST STREET
HIALEAH, FL 33013

CARBALLO, MARTHA E *(AC F001009)*
14700 NE 9 COURT
NORTH MIAMI, FL 33161

CARBIA, JOSEPH *(AC 4901)*
617 CLAREMORE DRIVE
WEST PALM BEACH, FL 33401

CARBONE, ANGELO CHARLES *(AC R001186)*
5996 NE 22ND WAY
FT LAUDERDALE, FL 33308

CARDERO, NESTOR M *(AC 3020)*
19641 SW 79TH PLACE
MIAMI, FL 33189

CARDONE, FORTUNATO V *(AC R000443)*
1203 S 21ST AVE
HOLLYWOOD, FL 33020

CAREW, ALVIN J *(AC R000506)*
P O BOX 186
TARPON SPRINGS, FL 33589

CARL, DAVID H *(AC 5098)*
7816 SOUTHSIDE BLVD APT 241
JACKSONVILLE, FL 32216

CARLILE, DONALD L *(AC 1334)*
316 MINORCA AVE
CORAL GABLES, FL 33134

CARLILE, RICHARD C *(AC 1907)*
316 MINORCA AVENUE
CORAL GABLES, FL 33134

CARLSON, CLARENCE E *(AC R000246)*
P O BOX 3242
ST PETERSBURG, FL 33731

CARLSON, JAMES D *(AC 6043)*
1700 EAST BURGESS ROAD
PENSACOLA, FL 32504

CARLSON, ROBERT E *(AC 2345)*
P O BOX 816
MIAMI, FL 33152

CARLTON, WALTER R *(AC 4121)*
1220 EXCHANGE BANK BLDG
TAMPA, FL 33602

CARMICHAEL, BOBBY JOE *(AC 5991)*
3123 SAN SALVADORE AVENUE
JACKSONVILLE, FL 32216

CARMICHAEL, JAMES W JR *(AC 4122)*
2424 SUNSET POINT ROAD
CLEARWATER, FL 33516

CARMICHAEL, NANCY J *(AC 4902)*
13791 SW 66TH STREET
#269E
MIAMI, FL 33183

CARMICHAEL, RICHARD H *(AC 5385)*
2005 PAGE STREET
ORLANDO, FL 32806

CARMODY, ROBERT L *(AC R000766)*
4528 NORTH FEDERAL HIGHWAY
FT LAUDERDALE, FL 33308

CARMONA, MELIANO *(AC 3187)*
12921 SW 79TH STREET
MIAMI, FL 33183

CARNCROSS, GORDON E *(AC R001244)*
550 DIPLOMATE BLVD
COCOA BEACH, FL 32931

CARNEY, JERRY L *(AC 3412)*
7000 SW 62 AVENUE
SUITE PH-F
SOUTH MIAMI, FL 33143

CARPENTER, CHARLES M *(AC 795)*
205 DATURA STREET SUITE 403
WEST PALM BEACH, FL 33401

CARPENTER, THOMAS T *(AC 3218)*
400 N STATE ROAD 7 SUITE 340
SOUTHERN FEDERAL BLDG
MARGATE, FL 33063

CARR, EARL G *(AC 536)*
118 HURON AVENUE
TAMPA, FL 33606

CARRAWAY, JAMES A *(AC 2531)*
1905 WEST 63RD STREET
HIALEAH, FL 33012

CARRIER, JEFF L. *(AC 5386)*
848 MALAGA AVENUE
CORAL GABLES, FL 33134

CARRIGER, ROBERT W *(AC 4309)*
P O BOX 2004
BARTOW, FL 33830

CARRODEGUAS, ANTONIO *(AC 2835)*
3207 WEST OSBORNE
TAMPA, FL 33614

CARROLL, FREDERICK III *(AC 6487)*
1630 AIRPORT DRIVE
TALLAHASSEE, FL 32304

CARROLL, HOWARD L *(AC 3413)*
10631 NW 21 CT
PEMBROKE PINES, FL 33026

CARROLL, PETER F *(AC 4708)*
13661 SW 102ND AVENUE
MIAMI, FL 33176

CARROLL, SHIRLEY C *(AC 6749)*
10631 NW 21ST COURT
PEMBROKE PINES, FL 33023

CARSON, NATHAN *(AC 828)*
1325 SW 21ST TERRACE
MIAMI, FL 33145

CARSTEN, LAWRENCE A *(AC 4709)*
9601 SW 77 STREET
MIAMI, FL 33173

CARSWELL, GLORIA N SHERMAN *(AC 6206)*
8024 SOUTHSIDE BLVD #75
JACKSONVILLE, FL 32216

CARTEE, BILL G *(AC R000317)*
P O BOX 3286
TALLAHASSEE, FL 32303

CARTER, JAMES E *(AC 1267)*
711 WEST BEACH DRIVE
PANAMA CITY, FL 32401

CARTER, JOHN M JR *(AC 3636)*
100 W MADISON ST
LAKE CITY, FL 32055

CARTER, LARRY W *(AC 1596)*
440 FIRST AVENUE S STE 800
ST PETERSBURG, FL 33701

CARTER, SYLVANUS J *(AC 329)*
910 FLAGSHIP BANK BUILDING
TAMPA, FL 33602

CARTER, WILLIAM BARMORE *(AC 5387)*
4500 BAYMEADOWS ROAD APT 98
JACKSONVILLE, FL 32217

CARTER, WILLIAM E *(AC 1663)*
FLA FEDERAL BLDG SUITE 290
402 S KENTUCKY AVENUE
LAKELAND, FL 33801

CARTER, WILLIAM H JR *(AC 637)*
P O BOX 23
JACKSONVILLE, FL 32201

CARUSO, DENNIS J *(AC 5992)*
1605 NE 50TH COURT
FT LAUDERDALE, FL 33334

CARVALHO, ANTHONY J *(AC R001360)*
880 NE 69TH STREET
MIAMI, FL 33138

CASADY, WILLIAM E *(AC 4123)*
105 YORKSHIRE PLACE
RAINBOW CITY, AL 35901

CASAL, JULIAN *(AC 5579)*
18740 NW 11TH COURT
MIAMI, FL 33169

CASCIO, ANTONIO JR *(AC 6044)*
1024 EAST 18TH STREET
STUART, FL 33494

CASEY, WILLIAM J *(AC 3021)*
108 W HOWARD STREET
LIVE OAK, FL 32060

CASEY, WILLIAM W *(AC 3866)*
P O BOX 5128
1509 SUN CITY CENTER PLAZA
SUN CITY CENTER, FL 33570

CASH, THOMAS M B JR *(AC 5760)*
7210 WHITE BIRCH DRIVE
JACKSONVILLE, FL 32211

CASLER, DENNIS J *(AC 4710)*
205 BEECHWOOD DRIVE
HOLIDAY, FL 33589

CASLOW, RAYMOND L *(AC 2711)*
3471 N FEDERAL HIGHWAY
SUITE #311
FT LAUDERDALE, FL 33306

CASS, MARTIN *(AC R001030)*
3012 EAST GRANADA STREET
FT LAUDERDALE, FL 33304

CASSELHOFF, JESSE *(AC R000118)*
TOUCHE ROSS & CO.
444 BRICKELL AVENUE, 3RD FLOOR
MIAMI, FL 33131

CASSELS, GORDON B JR *(AC R000499)*
222 S TANRAGONA STREET
SUITE 160
PENSACOLA, FL 32501

CASSELS, LEON H *(AC 4124)*
3125 LISA COURT
TALLAHASSEE, FL 32303

CATARINEAU, JOSEPH A *(AC 5751)*
11194 SW 113TH TERRACE
MIAMI, FL 33156

CATHERWOOD, SAMUEL C III *(AC 1068)*
SUITE 14-1100 BUILDING
1100 CESERY BLVD
JACKSONVILLE, FL 32211

CATLEDGE, WESLEY W JR *(AC 439)*
P O BOX 3451
256 E 6TH STREET
TALLAHASSEE, FL 32303

CATLEDGE, WESLEY WAYNE *(AC 6045)*
3740 FORSYTHE WAY
TALLAHASSEE, FL 32303

CATZ, IRA H *(AC 1746)*
1747 VAN BUREN STREET
HOLLYWOOD, FL 33020

CAUDILL, COLEMAN DALE *(AC 5388)*
166 PARKVIEW DRIVE
MADISON, IN 47250

CAUDILL, HERSCH E *(AC 5099)*
300 NW 20TH AVENUE
APT 1
GAINESVILLE, FL 32601

CAULLEY, J M *(AC 2445)*
POST OFFICE BOX 6
ALBANY, GA 31702

CAUNEDO, AGUSTIN JR *(AC R000948)*
14010 SW 74TH STREET
MIAMI, FL 33183

CAUSA, JACK A *(AC R001270)*
2501 EAST WILSHIRE DRIVE
MIRAMAR, FL 33023

CAUSSEAUX, ANN P *(AC 6244)*
1305 MITCHELL AVENUE
TALLAHASSEE, FL 32303

CAUTHEN, G CHARLES *(AC 5661)*
5610 N.W. 29TH TERRACE
GAINESVILLE, FL 32601

CAVAGNARO, GEORGE J *(AC 1862)*
7900 SW RED ROAD SUITE 22
SOUTH MIAMI, FL 33143

CAVANAUGH, GERALD J *(AC R000617)*
1605 MAIN ST SUITE 702
SARASOTA, FL 33577

CAVIN, DALE LEE *(AC 5993)*
1820 SALMON DRIVE
TALLAHASSEE, FL 32303

CAWTHON, VICTOR M *(AC 947)*
ROUTE 13 BOX 388
TALLAHASSEE, FL 32303

CAYLOR, LUCY WALLACE *(AC 6046)*
5173 ST JOHN AVENUE NORTH
BOYNTON BEACH, FL 33435

CEBALLOS, HAYDEE A *(AC 3638)*
1428 BRICKELL AVENUE
MIAMI, FL 33131

CECALA, TEDDY THOMAS JR *(AC 5942)*
9020 NW EIGHTH STREET #509
MIAMI, FL 33126

CERA, MARK EDWARD *(AC 5352)*
10721 S.W. 128TH STREET
MIAMI, FL 33156

CERA, NANCY LEE *(AC 5580)*
10721 SW 128TH STREET
MIAMI, FL 33156

CHADBOURNE, BRUCE D JR *(AC 5943)*
7929 SHOALS DRIVE
APARTMENT C
ORLANDO, FL 32807

CHAIPEL, MARTIN C *(AC 4999)*
P O BOX A
FT MYERS, FL 33902

CHALK, JACK P *(AC 3219)*
SNOW & STEWART
825 CENTURY BANK TOWER
PENSACOLA, FL 32501

CHALMERS, CHERUB *(AC 1069)*
3206 MEDINAH CIRCLE WEST
LAKE WORTH, FL 33463

CHALNICK, ROBERT J *(AC R000793)*
8037 SW 185TH STREET
MIAMI, FL 33157

CHAMBERLAIN, LAWRENCE JESSE *(AC 6677)*
1421 SW FOURTH AVENUE
FT LAUDERDALE, FL 33315

CHAMBERLIN, WM A JR *(AC 2424)*
53 LYON DRIVE
DE LAND, FL 32720

CHAMBERS, JOHN P *(AC 2489)*
7114 WRENWOOD CIRCLE
TAMPA, FL 33617

CHAMBLESS, MANUEL *(AC 2935)*
9060 PALISADE AVENUE
APARTMENT 901
NORTH BERGEN, NJ 07047

CHAMISON, ALAN J *(AC 2123)*
1209 CHATEAUGAY AVENUE
NAPERVILLE, IL 60540

CHANCE, PHILIP *(AC R001033)*
3675 NORTH COUNTRY CLUB DRIVE
NORTH MIAMI BEACH, FL 33180

CHANDLER, EVERETT C *(AC 1987)*
610 N FLA ROOM 1220
TAMPA, FL 33602

CHAPLIN, FRANKLIN N II *(AC 2317)*
3333 SW 130 AVENUE
FT LAUDERDALE, FL 33330

CHAPMAN, RICHARD M JR *(AC 1863)*
1111 EXCHANGE NATL BANK BLDG
TAMPA, FL 33602

CHARLES, DAVID J *(AC R000487)*
2002 ONE FINANCIAL PLAZA
FT LAUDERDALE, FL 33394

CHASE, EDWIN R *(AC 2446)*
211 N RIDGEWOOD AVENUE
BOX 1311
DAYTONA BEACH, FL 32015

CHASNOV, BURTON R *(AC R000950)*
LAKE VILLAS CONDOMINIUMS
184 MAITLAND AVENUE
ALTAMONTE SPRINGS, FL 32701

CHATMAN, LONIS CARL *(AC 5389)*
11110 SW 203RD STREET
MIAMI, FL 33189

CHEPENIK, ALAN B *(AC 3868)*
3318 WILKSHIRE LANE
JACKSONVILLE, FL 32217

CHEPENIK, STEPHEN R *(AC 3220)*
1428 BRICKELL AVENUE
SUITE 108
MIAMI, FL 33131

CHERKAS, BYRON S *(AC R000181)*
1000 BRICKELL AVENUE
MIAMI, FL 33131

CHERNOFF, MARTIN *(AC 1143)*
CERTIFIED PUBLIC ACCOUNTANTS
2124 1ST FINANCIAL TOWER
TAMPA, FL 33602

CHERRY, REDFORD A *(AC 3867)*
P O BOX 3612
TALLAHASSEE, FL 32303

CHESSER, STEPHEN M *(AC 5100)*
1600 LEE ROAD
WINTER PARK, FL 32792

CHESTER, ALVIN M *(AC 1236)*
704 AINSLEY BUILDING
MIAMI, FL 33132

CHILDREE, RONALD M *(AC R000633)*
7433 N W 4TH STREET
MARK IV BLDG
PLANTATION, FL 33317

CHINN, SUSAN LINCOLN *(AC 6321)*
1468 NE 104TH STREET
MIAMI SHORES, FL 33153

CHIOCCA, GENNARO J *(AC 2731)*
21060 NW MIAMI COURT
NORTH MIAMI, FL 33169

CHIVE, THEODORE F *(AC 506)*
P O BOX 380
TAMPA, FL 33601

CHOATE, JOHN D *(AC 307)*
820 E STRAWBRIDGE AVENUE
P O BOX 476
MELBOURNE, FL 32901

CHOW, VERNA Y *(AC 4711)*
18102 CATHERINE CIRCLE
VILLA PARK, CA 92667

CHRISTENSEN, CLAIR CARLYLE JR *(AC 6207)*
327 TIPPERARY LANE
WINSTON-SALEM, NC 27104

CHRISTIANSEN, ANDREW J III *(AC 4712)*
ROUTE 2 BOX 123J
DADE CITY, FL 33525

CHRISTIN, NICHOLAS E *(AC 3815)*
502 NW 87TH AVE #407
MIAMI, FL 33126

CHRISTOPH, PAULETTE MC CAULEY *(AC 5390)*
3301-15C S.W. ARCHER ROAD
GAINESVILLE, FL 32608

CHRISTOPHER, ROBERT E *(AC R000461)*
P O BOX 338
BRADENTON, FL 33505

CHRYCY, JOEL R *(AC 3415)*
9165 SW 87TH AVE
MIAMI, FL 33176

CHURCH, ROBERTA L *(AC 3833)*
422 SOUTH SIXTH STREET
INDIANA, PA 15701

CHURCHILL, ROBERT WAYNE *(AC 6010)*
13300 WALSINGHAM ROAD #84
LARGO, FL 33540

CHURCHILL, WILLIAM O *(AC 3836)*
501-116TH AVENUE N #118
ST PETERSBURG, FL 33702

CHURCHMAN, RICHARD *(AC 4713)*
814 SOUTH FLAMINGO
HOLLY HILL, FL 32017

CLADIN, DAVID GEORGE *(AC 6322)*
P.O. BOX 3334
SARASOTA, FL 33578

CLANTON, GEORGE D JR *(AC R000126)*
122 PARK AVENUE NORTH
WINTER PARK, FL 32792

CLAPS, LOUIS JOHN *(AC 6277)*
1730 NW 106 TERRACE
PEMBROKE PINES, FL 33023

CLARK, FRANKLIN D *(AC 1444)*
RT 1 BOX 75B
SARASOTA, FL 33577

CLARK, GAIL D *(AC 4903)*
811-40TH AVENUE NE
ST PETERSBURG, FL 33703

CLARK, HERMAN E *(AC 6323)*
P.O. BOX 692
PALM BEACH, FL 33480

CLARK, JAMES P JR *(AC 1321)*
P O BOX308
PUNTA GORDA, FL 33950

CLARK, LISA MAHAFFEY *(AC 6208)*
200 ROBERT WAY S.
SATELLITE BEACH, FL 32937

CLARK, MILTON E *(AC 3510)*
2402 W 27TH STREET
PANAMA CITY, FL 32401

CLARK, ROBERT W *(AC 4655)*
2616-127 MISSION ROAD
TALLAHASSEE, FL 32304

CLARK, VAN DE JAY *(AC 5752)*
290 SHORE DRIVE EAST
MIAMI, FL 33133

CLARKE, ROBERT M *(AC 3869)*
LUCIANO PRIDA CPA
3209 TAMPA ST
TAMPA, FL 33603

CLAVILLE, J. RICHARD *(AC 5391)*
PO BOX 3068
TAMPA, FL 33601

CLAXTON, JOHN CHARLES *(AC 5392)*
7505 WYCOMBE DRIVE NORTH
JACKSONVILLE, FL 32211

CLAYCOMB, FRANK RAY JR *(AC 6488)*
6417 ARBOR DRIVE
MIRAMAR, FL 33023

CLEMENS, MARY E *(AC 2048)*
814 MCKENZIE AVENUE
PANAMA CITY, FL 32401

CLEMENTE, MARTHA C *(AC 5290)*
6434 KING POST
HOUSTON, TX 77088

CLEMONS, JAMES L *(AC 3640)*
THE DUVAL COUNTY SCHOOL BOARD
ADMIN. BLDG., 1325 SAN MARCO
JACKSONVILLE, FL 32207

CLEVENGER, LARRY KENNETH *(AC 5753)*
8345 CHESSMAN COURT
JACKSONVILLE, FL 32210

CLIFTON, CHARLES C *(AC 4904)*
ROUTE 3 BOX 124-E
MONTICELLO, FL 32344

CLIFTON, SYLVIA DIANE *(AC 6489)*
7359 SW 82ND STREET
APARTMENT 4
MIAMI, FL 33143

CLINE, GLENN THOMAS *(AC 6047)*
449 SAN MATEO DRIVE
PALM SPRINGS, FL 33461

CLINE, ROY D *(AC 3870)*
P O BOX 13431
ORLANDO, FL 32809

CLINTON, HARRY DAVIS III *(AC 6716)*
201 E COMMERCIAL STREET
SANFORD, FL 32771

)ER, NANCY S *(AC 4656)*
ERNST & ERNST
15 WACHOVIA BLVD.
INSTON-SALEM, NC 27101

)UD, CALVIN C *(AC 1988)*
O TESCO CHEMICALS INC
)ST OFFICE BOX 6433
ARIETTA, GA 30062

)UGHLEY, DONALD G *(AC 1795)*
O BOX 1063
8 SOUTH DILLARD ST
INTER GARDEN, FL 32787

)USE, CHARLES R *(AC 1664)*
NE INDEPENDENT DR
ACKSONVILLE, FL 32211

ALTER, JAMES M *(AC R000500)*
2 ANCIENT OAKS BLVD.
ILOXI, MS 39532

ATS, JOE R *(AC R000314)*
5 HARTFORD BLDG
RLANDO, FL 32801

BAUGH, EUGENE H *(AC 993)*
UITE 2300 1 FINANCIAL PLAZA
T LAUDERDALE, FL 33394

BB, CARLTON R JR *(AC 1724)*
00 BANK OF AMERICAN CENTER
55 CALIFORNIA STREET
AN FRANCISCO, CA 94104

BB, DAVID K *(AC R000598)*
EAT MARWICK MITCHELL & CO
455 EAST SUNRISE BLVD
T LAUDERDALE, FL 33304

BB, DONALD R *(AC 989)*
OORE COBB & COMPANY
OST OFFICE BOX 555
ALATKA, FL 32077

BLE, RICHARD E *(AC 4714)*
05 NE 11TH AVENUE
OMPANO BEACH, FL 33060

CHRAN, WILLIAN DAVID *(AC 5581)*
819 CARDINAL ROAD
ORAL SPRINGS, FL 33065

CHRANE, THOMAS E *(AC 906)*
39 FERN STREET
O BOX 3186
EST PALM BEACH, FL 33402

CHRANE, THOMAS E JR *(AC 3871)*
O BOX 3186
EST PALM BEACH, FL 33402

DD, R T *(AC R000092)*
005 KANE CONCOURSE
IAMI BEACH, FL 33154

FFILL, E J *(AC 4125)*
P O BOX 380
TAMPA, FL 33601

GGINS, LESTER A JR *(AC 5678)*
5031 NORTH HAMPTON DRIVE
FT MYERS, FL 33901

GGINS, ROBERT W *(AC 3641)*
920 BRANDEMERE DRIVE
ALLAHASSEE, FL 32303

HEN, ALLAN A *(AC 3872)*
36 FLORIDA NATIONAL BANK BLDG
ACKSONVILLE, FL 32202

HEN, BERBERT J *(AC 1102)*
401 BRICKELL AVENUE
FORTE PLAZA-SUITE 1000
IAMI, FL 33131

OHEN, LEON I *(AC 2603)*
3601 VAN BUREN ST APT #1
HOLLYWOOD, FL 33021

OHEN, LEONARD *(AC 5754)*
7705 SW 129TH COURT
IAMI, FL 33183

OBEN, MAX ALLAN *(AC R001168)*
7500 S.W. 146TH AVENUE
IAMI, FL 33183

OHEN, MEYER *(AC R001296)*
4400 HILLCREST DRIVE
HOLLYWOOD, FL 33021

OHEN, MORRIS *(AC 1009)*
935 NE 179TH TERRACE
NORTH MIAMI BEACH, FL 33162

OHEN, ROBERT L *(AC 1070)*
P O BOX 910
DE LAND, FL 32720

OBEN, STANLEY L *(AC R000254)*
633 NE 167TH STREET
NORTH MIAMI BEACH, FL 33162

OHEN, STEPHEN E *(AC 2732)*
1250 CNA TOWER SUITE 1250
ORLANDO, FL 32801

OHN, STANLEY D *(AC 699)*
1401 NW 17TH AVENUE
MIAMI, FL 33125

COHRON, CLAUDE I *(AC R000094)*
4401 PONCE DE LEON
CORAL GABLES, FL 33134

COLBY, DAVID *(AC R001034)*
3456 SOUTH OCEAN BOULEVARD
PALM BEACH, FL 33480

COLBY, ROBERT W *(AC 1445)*
BOX 211
NEW LONDON, NH 03257

COLE, JAMES M *(AC 2860)*
904 RED BIRD LANE
ALTAMONTE SPRINGS, FL 32701

COLE, JANET ELLEN *(AC 6569)*
1315 SOUTH FLAGLER DRIVE
APARTMENT 7
WEST PALM BEACH, FL 33401

COLE, LORELEI A *(AC 3642)*
300 MERCER STREET
APARTMENT 30N
NEW YORK, NY 10003

COLEMAN, CARL R *(AC 4089)*
601 NW 53RD TERRACE
GAINESVILLE, FL 32607

COLEMAN, HAROLD R *(AC 4126)*
13922 CHERRY DALE LANE
TAMPA, FL 33618

COLEMAN, JOHN P *(AC 5101)*
9025 HOGAN'S BEND
LUTZ, FL 33549

COLEMAN, MARK A *(AC 3643)*
701 DORIS PLACE
SOUTH DAYTONA, FL 32019

COLES, LESLIE J *(AC 4127)*
9068 SW 1ST DRIVE
BOCA RATON, FL 33431

COLIN, PATRICIA A *(AC 4657)*
1414 VILLAGE COURT
BRANDON, FL 33511

COLLERA, JR, JOSEPH MANUEL *(AC 6278)*
8203 CRENSHAW CIRCLE
TAMPA, FL 33615

COLLIER, DARYL L *(AC 3129)*
3131 SE FORT KING STREET
OCALA, FL 32670

COLLIER, JOHN G III *(AC 6324)*
1221 BRANDA VISTA DRIVE
BRANDON, FL 33511

COLLINS, DAVID C *(AC 3579)*
15740 SW 102ND PLACE
MIAMI, FL 33157

COLLINS, JACK L *(AC 1054)*
P O BOX 3242
ST PETERSBURG, FL 33731

COLLINS, MICHAEL P *(AC R000589)*
2401 INDEPENDENT SQUARE
JACKSONVILLE, FL 32202

COLLINS, OLIVER J JR *(AC 4715)*
P O BOX 40811
ST PETERSBURG, FL 33709

COLLINS, STEVEN W *(AC R001334)*
210 MARYMAC STREET
LIVE OAK, FL 32060

COLLINS, TERRENCE M *(AC 4128)*
P O BOX 2109
TAMPA, FL 33601

COLLINS, THOMAS A *(AC 1919)*
P O BOX 2239
WINTER HAVEN, FL 33880

COLLINS, WILLIAM A *(AC 5291)*
4007 SW 77TH STREET
GAINESVILLE, FL 32603

COLLINS, WILLIAM C *(AC 5755)*
ROUTE 1 BOX 199
ST CLOUD, FL 32769

COLOSI, RONALD J *(AC 1665)*
291 SW 27 AVE
MIAMI, FL 33135

COLTUN, HERBERT H *(AC 1066)*
P O BOX 610185
NORTH MIAMI, FL 33161

COMBS, JOAN C *(AC 3796)*
6768 FINCANNON ROAD
JACKSONVILLE, FL 32211

COMCOWICH, MICHAEL B *(AC 4335)*
14175 SW 87TH STREET #103
MIAMI, FL 33143

COMEAUX, FRANCIS C *(AC 6756)*
3500 UNIVERSITY BOULEVARD N
APARTMENT #2110
JACKSONVILLE, FL 32211

COMEAUX, J P *(AC 3417)*
1300 EXECUTIVE CENTER DR #115
TALLAHASSEE, FL 32301

COMMITTE, BRUCE E *(AC 4953)*
P.O. BOX 388
UNIVERSITY OF ALABAMA
BIRMINGHAM, AL 35486

COMMITTE, THOMAS C JR *(AC 3511)*
PEAT MARWICK MITCHELL & CO
1000 RIVERSIDE AVENUE
JACKSONVILLE, FL 32204

COMPTON, JACK T *(AC 446)*
921 GOLFVIEW AVENUE
TAMPA, FL 33609

COMPTON, JOHN C *(AC R001117)*
800 FLORIDA FEDERAL BLDG
P O BOX 300
ST PETERSBURG, FL 33731

CONFESSORE, RICHARD R *(AC 2604)*
8600 SW 67TH AVENUE
APARTMENT 939
SOUTH MIAMI, FL 33143

CONKO, JEANNETTE MARIA *(AC 6490)*
19339 WEST INDIES LANE
TEQUESTA, FL 33458

CONLON, LYNDON C *(AC 247)*
SUITE 2000
ONE SE THIRD AVENUE
MIAMI, FL 33131

CONN, JOHN H *(AC 3873)*
8711 SANCHEZ ROAD
JACKSONVILLE, FL 32217

CONN, STEPHEN A *(AC 2819)*
1300 UNION COMMERCE BLDG
CLEVELAND, OH 44115

CONNER, JAMES N *(AC 3389)*
4128 SHELLEY DRIVE
NORTH OLMSTED, OH 44070

CONNER, MAURICE L *(AC 4438)*
6522 TRAVIS BLVD
TAMPA, FL 33610

CONNER, MICHAEL DERL *(AC 6048)*
710 BENEDICT WAY
CASSELBERRY, FL 32707

CONNER, ROY C JR *(AC 5102)*
3401 GANDY BOULEVARD
PINELLAS PARK, FL 33565

CONNOR, JOHN F *(AC 3874)*
C/O PEAT MARWICK MITCHELL & CO
1000 BRICKELL AVENUE
MIAMI, FL 33131

CONNORS, ROBERT M *(AC 1546)*
4700 PIERCE STREET
HOLLYWOOD, FL 33021

CONTRERAS, JORGE L *(AC R000599)*
2435 SW 22ND TERRACE
MIAMI, FL 33145

CONWAY, MICHAEL A *(AC 2322)*
15 HILLVIEW DRIVE
PLEASANTVILLE, NY 10570

COOK, DAVID F *(AC 3418)*
704 BARBADOS ROAD
JACKSONVILLE, FL 32216

COOK, DENNIS HAROLD *(AC 5393)*
C/O DEE & STUPP CPAS
3110 FIRST AVENUE NORTH
SUITE 2G
ST PETERSBURG, FL 33713

COOK, ELLIS R III *(AC 4716)*
920 SE 31ST STREET
CAPE CORAL, FL 33904

COOK, JAMES A JR *(AC 1796)*
5713 DUNWOODY
MEMPHIS, TN 38117

COOK, JAY M *(AC 1965)*
C/O HASKINS & SELLS
1114 AVENUE OF THE AMERICAS
NEW YORK, NY 10036

COOK, MARY A *(AC 2733)*
20897 MORADA COURT
BOCA RATON, FL 33431

COOK, RICHARD GERARD *(AC 6049)*
POST OFFICE BOX 298
LIMA, OH 45802

COOKE, ARCHIE EUGENE *(AC 6325)*
132 SHOMATE DRIVE
LONGWOOD, FL 32760

COOKE, BILLY GIFFORD *(AC 6326)*
301 CHUMUCKLA ROAD
MILTON, FL 32570

COON, HARRON C JR *(AC 6767)*
4810 HAIRLAND DRIVE
WEST PALM BEACH, FL 33406

COONEY, JOHN W *(AC 1088)*
C/O COOPERS & LYBRAND
2900 FIRST FEDERAL BLDG
MIAMI, FL 33131

COOPER, ALAN I *(AC 2425)*
1352 CHARLOTTE STREET
ALTAMONTE SPRINGS, FL 32701

COOPER, HUGH HARLAN II *(AC 6245)*
300 NW 65TH AVENUE
MARGATE, FL 33063

COOPER, JERRY L *(AC 2194)*
P O BOX 23406
TAMPA, FL 33622

COOPER, MARVIN N *(AC R000388)*
508 HARBOR CITY BLVD
MELBOURNE, FL 32935

COOPER, MICHAEL *(AC 5353)*
6718 RUNNINGWOOD DRIVE
TAMPA, FL 33614

COOPER, RICHARD G JR *(AC 3221)*
849 PARK AVENUE
LAKE PARK, FL 33403

COOPERMAN, MONROE L *(AC R000074)*
5660 COLLINS AVENUE APT 17D
MIAMI BEACH, FL 33140

COPELAND, WALTER C JR *(AC R000916)*
7346 BROOKVIEW CIRCLE
TAMPA, FL 33614

COPP, CHARLES B *(AC 4061)*
POST OFFICE BOX 2685
TITUSVILLE, FL 32780

COPPENS, JAMES H *(AC 4130)*
ALOMA EXECUTIVE CENTER
3001 ALOMA AVENUE
WINTER PARK, FL 32792

CORAM, RICHARD M *(AC 4072)*
142-30TH AVENUE SOUTH
JACKSONVILLE BEACH, FL 32250

CORBETT, BARKER D *(AC 1951)*
ROUTE 1 BOX 751
KEYSTONE HEIGHTS, FL 32656

CORBETT, RICHARD MARK *(AC 6327)*
3439 CARLTON ARMS DRIVE
TAMPA, FL 33614

CORCES, STANLEY R *(AC 2285)*
6100 SW 108TH PLACE
MIAMI, FL 33143

CORCORAN, JOHN MICHAEL *(AC 6050)*
8623 CATTAIL DRIVE
TAMPA, FL 33617

CORCORAN, MICHAEL E *(AC 6051)*
1414 N MARION STREET
TAMPA, FL 33602

CORCORAN, STEPHEN LAURENCE *(AC 5582)*
8408 CHEVALIER AVENUE T5
TAMPA, FL 33604

CORDOVA, DIEGO E *(AC 6328)*
10331 SW 27TH
MIAMI, FL 33165

CORMIER, THEODORE A *(AC 1384)*
P O BOX821
OCALA, FL 32670

CORNELIUS, BENJAMIN A *(AC R001078)*
3500 UNIVERSITY BLVD NORTH
APARTMENT #3408
JACKSONVILLE, FL 32211

CORNETT, CAROLE L *(AC 5394)*
1009 ALFRED DRIVE
ORLANDO, FL 32810

CORNISH, VAUGHN P. *(AC 5396)*
10417 EAST 42ND
APARTMENT D
KANSAS CITY, MO 64133

CORREA, ROBERTO *(AC 6209)*
3125 GIFFORD LANE
MIAMI, FL 33133

CORRISTAN, EDWARD ROSS *(AC 6329)*
7607 BEACH BOULEVARD
APARTMENT 1908
JACKSONVILLE, FL 32216

CORTINA, ANGEL JR *(AC 1837)*
812 HOLLY LANE
PLANTATION, FL 33317

CORY, EDWARD P *(AC 2050)*
1036 W EMERALD DRIVE
BRANDON, FL 33511

COSTANTINI, ROBERT L *(AC 2090)*
220 E 6TH STREET
WAYNISBORO, GA 30830

COSTELLO, JOHN H *(AC 3644)*
7500 20 ST NORTH
ST PETERSBURG, FL 33702

COSTELLO, THOMAS M *(AC 3461)*
333 SPANISH COURT
BOCA RATON, FL 33432

COSTIN, LEONARD C *(AC 3222)*
P O BOX 4045
TALLAHASSEE, FL 32303

COTTOM, LEONARD I JR. *(AC 3024)*
239 SOUTH INDIAN RIVER DRIVE
FT PIERCE, FL 33450

COTTON, GEARY W *(AC 5000)*
8870 FOUNTAINBLEAU BLVD
APT 103
MIAMI, FL 33172

COTTRILL, CHRISTOPHER L *(AC 5001)*
122 SORRENTO CIRCLE
WINTER PARK, FL 32792

COURSON, CHARLES A *(AC 3645)*
12 SO 6TH STREET
FERNANDINA BEACH, FL 32034

COURTNEY, FRANCIS G *(AC R001152)*
2300 WEST OAKLAND PARK BLVD
SUITE B ROOM 2
FT LAUDERDALE, FL 33311

COURTWRIGHT, WILLIAM J *(AC 4717)*
1649 GRACE AVENUE
FT MYERS, FL 33901

COVE, DOUGLAS *(AC 1624)*
2040 NE 163RD STREET
NORTH MIAMI BEACH, FL 33162

COVIN, BARRY L *(AC 1864)*
45 NW 8TH STREET
HOMESTEAD, FL 33030

COX, C G *(AC 3025)*
369 OFFICE PLAZA
TALLAHASSEE, FL 32301

COX, CARSON H *(AC R000292)*
840 THE ESPLANADE N #703
VENICE, FL 33595

COX, GLENN S *(AC 2734)*
P O BOX 3426
ORLANDO, FL 32802

COX, LUTHER T JR *(AC 3223)*
2519 CHAMBERLIN DR
TALLAHASSEE, FL 32303

COX, PAUL A *(AC 5583)*
8099 WEST 15TH AVENUE
HIALEAH, FL 33014

CRABTREE, JAMES R *(AC R000125)*
P O BOX 12724
PENSACOLA, FL 32575

CRABTREE, MICHAEL *(AC 4718)*
PO BOX 1076
LAKELAND, FL 33802

CRAIG, T E *(AC 327)*
2717 FIRST FINANCIAL TOWER
TAMPA, FL 33602

CRAIGHEAD, DAVID KENT *(AC 6052)*
427 ARAGON AVENUE
CORAL GABLES, FL 33134

CRAIGHEAD, NINA J *(AC 5103)*
427 ARAGON AVENUE
CORAL GABLES, FL 33134

CRAIR, STEPHEN W *(AC 1335)*
9000 S.W. 87TH COURT
MIAMI, FL 33176

CRAMER, HARRY L *(AC R000534)*
7004 ALTAMA ROAD
JACKSONVILLE, FL 32216

CRAMER, LOWELL J *(AC 2490)*
115 COLUMBIA HEIGHTS
BROOKLYN HEIGHTS, NY 11201

CRANDALL, JAMES L *(AC R000767)*
ONE FINANCIAL PLAZA SUITE 2102
FT LAUDERDALE, FL 33394

CRANDELL, RONALD G *(AC R000299)*
6200 NW 44TH STREET
APARTMENT 104
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CRANE, STEWART R *(AC 2938)*
4436 LIVINGSTON AVENUE
DALLAS, TX 75205

CRATIS, SAMUEL R *(AC R001118)*
1400 NORTHWEST 10TH AVENUE
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CRAWFORD, CLAUDE W JR *(AC 2861)*
P O BOX 476
MELBOURNE, FL 32901

CRAWFORD, JACKIE R *(AC 4599)*
909 ASHBRIDGE LANE
HARBOR CITY, CA 90710

CRAWFORD, L THOMAS SR *(AC R000972)*
695 CENTRAL AVENUE #207
ST PETERSBURG, FL 33701

CRAWFORD, PAUL J *(AC 3224)*
1822 DR ST
SUITE 2
CLEARWATER, FL 33515

CRAYTON, GARY L *(AC 5758)*
2003 KAREN LANE
TALLAHASSEE, FL 32304

CREAMER, JIMMY C *(AC 3225)*
P.O. BOX 10013
TALLAHASSEE, FL 32302

CREEL, LEAHMAN E JR *(AC 492)*
P O BOX 749
PENSACOLA, FL 32594

CREEL, STANLEY E *(AC 2862)*
2750 NANCY STREET
ORLANDO, FL 32806

CREVELING, RONALD D *(AC 2605)*
1412 LAKE ERIE DRIVE
LAKE WORTH, FL 33461

CREWS, MICHAEL E *(AC 5104)*
1756 C VENLO AVENUE
MARIETTA, GA 30067

CREWS, T RANDOLPH *(AC 6236)*
4273 SOUTH PENINSULA DRIVE
DAYTONA BEACH, FL 32019

CRIPPEN, ALBERT H *(AC 972)*
P O BOX 994
GAINESVILLE, FL 32602

CRIPPEN, RAYMOND L *(AC 1836)*
1515 E SILVER SPRINGS BLVD
SUITE 110 WEST
OCALA, FL 32670

CRISSY, HOWARD J *(AC 1363)*
2600 N E 14TH STREET CAUSEWAY
POMPANO BEACH, FL 33062

CRISTINI, RICHARD A *(AC R001035)*
PO BOX 4989
CLEARWATER, FL 33518

CRISTOL, ELEANOR R *(AC 1397)*
244 S COCONUT LANE
MIAMI BEACH, FL 33139

CROCKER, G. HOWARD *(AC 5396)*
2433 NW 68TH TERRACE
GAINESVILLE, FL 32605

CRONA, WILLIAM DIXON *(AC 6330)*
2014 HOLLYWOOD DRIVE
TALLAHASSEE, FL 32301

CRONIN, CHRISTINE E *(AC 5105)*
BOX 494
WINDERMERE, FL 32786

CRONK, BARBARA J *(AC 6331)*
3405 S LAKE DRIVE
BOYNTON BEACH, FL 33435

CROOK, THOMAS M *(AC 5106)*
8050 SE COLONY DRIVE
STUART, FL 33494

CROSA, MICHAEL L *(AC 4336)*
1570 MADRUGA
SUITE 405
CORAL GABLES, FL 33146

CROSBY, DONALD L *(AC 5107)*
6414 NORTH 22ND STREET
ARLINGTON, VA 22205

CROSS, CHARLES DONALD *(AC 6332)*
102 LUDLOW DRIVE
LONGWOOD, FL 32750

CROSS, J A JR *(AC 1241)*
1702 PONCE DE LEON BOULEVARD
CORAL GABLES, FL 33134

CROSS, WM H *(AC 2124)*
601 N FERNCREEK
SUITE 210
ORLANDO, FL 32803

CROUCHER, MARGARET P *(AC 2499)*
8700 SW 174TH STREET
MIAMI, FL 33157

CROWN, JOHN S *(AC 933)*
P O BOX 116
ST PETERSBURG, FL 33731

CROWN, ROBERT E *(AC 2581)*
1219 S FRANKLIN CIRCLE
CLEARWATER, FL 33516

CROWN, WILLIAM E III *(AC 1990)*
1219 S FRANKLIN CIRCLE
CLEARWATER, FL 33516

CROWN, WILLIAM E JR *(AC R000016)*
1219 S FRANKLIN CIRCLE
CLEARWATER, FL 33516

CROY, LARRY E *(AC 3512)*
129 N PINEAPPLE AVE
SARASOTA, FL 33577

CROZIER, ROBERT ANDREW *(AC 6053)*
9645 BAYMEADOWS, APT 759
JACKSONVILLE, FL 32216

CRUICKSHANK, WILLIAM A *(AC R000567)*
6070 NORTH FEDERAL HIGHWAY
BOCA RATON, FL 33431

CRUM, RICHARD B *(AC 6491)*
333 EDMOR ROAD
WEST PALM BEACH, FL 33405

CRUTCHFIELD, WILLIAM J *(AC 5679)*
PO BOX 10029
TALLAHASSEE, FL 32302

CRUZ, PHYLLIS M *(AC 5292)*
5940 NW 15TH STREET
SUNRISE, FL 33313

CULBRETH, HENRY T *(AC 2347)*
P O BOX 300
ST PETERSBURG, FL 33731

CULPEPPER, JAMES G *(AC R000293)*
151 MAGNOLIA AVENUE
JACKSONVILLE, FL 32211

CULPEPPER, ROBERT A JR *(AC 5346)*
4984 RATHBONE DRIVE
JACKSONVILLE, FL 32217

CULPEPPER, SUSAN A *(AC 3419)*
7962 LAFFIT DRIVE
JACKSONVILLE, FL 32217

CUNNINGHAM, DUDLEY H *(AC 611)*
250 SW 36TH TERRACE
GAINESVILLE, FL 32601

CUNNINGHAM, JOHN G JR *(AC 3646)*
646 2ND AVENUE SOUTH
ST PETERSBURG, FL 33701

CUNNINGHAM, ROBERT EUNSON *(AC 6210)*
2383 AKERS MILL ROAD K-6
ATLANTA, GA 30339

CURRAN, JOSEPH W *(AC 6054)*
708 NE 25TH AVENUE
POMPANO BEACH, FL 33062

CURRY, JAMES E *(AC 4601)*
11725 9TH STREET NORTH
APARTMENT 6
ST PETERSBURG, FL 33702

CURRY, TERRY J *(AC 4439)*
1910 WEST 56TH STREET
APT 3424
HIALEAH, FL 33012

CURTAS, WILLIAM WARREN *(AC 5397)*
6901 B SOCIETY DRIVE
TEMPLE TERRACE, FL 33617

CURTIS, CHRISTOPHER LEE *(AC 5954)*
1515 EAST BROWARD BOULEVARD
APARTMENT #108
FT LAUDERDALE, FL 33301

CURTIS, DAVID H *(AC 1071)*
820 WILLOW BRANCH AVENUE
CLEARWATER, FL 33516

CURTIS, LYMAN B *(AC R000326)*
P O BOX 3346
FT PIERCE, FL 33450

CUSANO, LEONARD M *(AC 4905)*
2050 ALAMANDA DRIVE
NORTH MIAMI, FL 33162

CUSHMAN, CHARLES J *(AC 3647)*
300 SANDPIPER, APT L431
VENICE, FL 33595

CUSPILICH, JOHN N *(AC 1782)*
5231 SW 87TH AVENUE
MIAMI, FL 33165

CUSTARD, SHARON RUSH *(AC 6055)*
64 NE 20TH COURT
FT LAUDERDALE, FL 33305

CUTCHENS, DOUGLAS EUGENE *(AC 6944)*
9301 SW FOURTH STREET B6 220 A
MIAMI, FL 33144

CUTHILL, ROBERT W JR *(AC 2704)*
2699 LEE RAOD SUITE 504
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CUTLER, EDWARD *(AC 3309)*
TOUCHE ROSS & COMPANY
102 W WHITING STREET
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D'HAESELEER, RONALD V *(AC 2687)*
1205 OAKMONT
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DAGNON, ROBERT EMMETT *(AC R001217)*
1432 RODMAN STREET
HOLLYWOOD, FL 33020

DAHLFUES, DONALD MICHAEL *(AC R001383)*
8100 SW 205 STREET
MIAMI, FL 33189

DAILY, J M *(AC 2523)*
1822 DREW STREET
SUITE 2
CLEARWATER, FL 33516

DAILY, TIMOTHY CHARLES *(AC 5398)*
2249 EL DE ORO CIRCLE
CLEARWATER, FL 33500

DAITZMAN, IRA N *(AC R000281)*
400 N MILLS AVENUE
ORLANDO, FL 32803

DALE, ROBERT O *(AC 4440)*
1629 NW 40TH TERRACE
GAINESVILLE, FL 32605

DALEY, W O *(AC R000023)*
W O DALEY & COMPANY CPA
427 NORTH MAGNOLIA AVENUE
ORLANDO, FL 32802

DALLAS, RICHARD W *(AC 3876)*
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DANESE, STEPHEN P *(AC 5002)*
840 SUNSET DRIVE
APARTMENT 16
ATHENS, GA 30601

DANIELS, CHARLES L *(AC 2125)*
5861 OLD ST AUGUSTINE ROAD
JACKSONVILLE, FL 32207

DANIELSON, KENNETH L *(AC 3420)*
7670 NW 32ND STREET
HOLLYWOOD, FL 33024

DARBY, CHARLES D *(AC 479)*
611 MAGNOLIA
TAMPA, FL 33606

DARBY, RICHARD E *(AC 447)*
EXCHANGE NATIONAL BANK BLDG
SUITE #1710
TAMPA, FL 33602

DARBY, TERENCE M *(AC 2606)*
537 US HIGHWAY #1
P O BOX 14154
NORTH PALM BEACH, FL 33408

DARLING, PATRICK E *(AC 4719)*
636 US HWY #1
NORTH PALM BEACH, FL 33408

DASBURG, JOHN H *(AC 4720)*
SUITE 2700
ONE INDEPENDENT SQUARE
JACKSONVILLE, FL 32202

DASSARO, CHARLES P *(AC R000508)*
3020 STANFORD AVENUE
DAYTONA BEACH, FL 32018

DAUGHETY, W D *(AC 5003)*
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MIRAMAR, FL 33023

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13315 S.W. 112 AVENUE
MIAMI, FL 33176

DAUGHTRY, MICHAEL EDWARD *(AC 5400)*
343 HUNINGTON AVENUE
EUGENE, OR 97405

DAVELL, CHRIS PETE *(AC 6473)*
200 SE 12TH AVENUE
APARTMENT 206
FT LAUDERDALE, FL 33301

DAVID, LOUIS JR *(AC 2863)*
8250 PRESIDENTIAL DRIVE
JACKSONVILLE, FL 32216

DAVID, NICHOLAS T *(AC 2607)*
2347 SARAZEN DRIVE
DUNEDIN, FL 33528

DAVIDOW, MARTIN S *(AC 1583)*
623 BRICKELL AVE
MIAMI, FL 33131

DAVIDSON, BERNARD B *(AC 671)*
6011 SOUTHWEST 93RD AVENUE
MIAMI, FL 33173

AVIDSON, JEFFREY M *(AC 3172)*
8008 HIBISCUS DRIVE
TAMPA, FL 33617

AVIDSON, LEE C *(AC 5004)*
P O BOX 907
TALLAHASSEE, FL 32302

AVIDSON, WALTER P *(AC 484)*
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MIAMI, FL 33131

AVIES, DANIEL R *(AC 835)*
P O BOX 36
COCOA, FL 32922

AVILA, J A *(AC 2141)*
710 30TH STREET
ORLANDO, FL 32805

AVIS, AARON *(AC 555)*
1710 GULF LIFE TOWER
JACKSONVILLE, FL 32207

AVIS, B M *(AC 4131)*
627 NORTH FEDERAL HIGHWAY
LAKE WDRTH, FL 33460

AVIS, BRUCE L JR *(AC 782)*
SUITE 2000
ONE SE THIRD AVENUE
MIAMI, FL 33131

AVIS, CHARLES H JR *(AC R000310)*
112 POINSETTIA
LAKELAND, FL 33803

AVIS, CHARLIE W *(AC 3421)*
4716 NW 40TH STREET
GAINESVILLE, FL 32601

AVIS, GLENN STEVEN *(AC 5401)*
255 SOUTH ORANGE AVENUE
ORLANDO, FL 32801

AVIS, GORDON B *(AC 1725)*
P O BOX 5118
3091 CLEVELAND AVENUE
FT MYERS, FL 33901

AVIS, HARRY D *(AC R000974)*
007 NW THIRD STREET
OCALA, FL 32670

AVIS, HARRY L *(AC R000075)*
151 S W FIRST STREET
MIAMI, FL 33130

AVIS, JACK RUSSELL *(AC 6056)*
1570 NW 127TH STREET
NORTH MIAMI, FL 33167

AVIS, JOSEPH W *(AC 3226)*
P O BOX 13442
GAINESVILLE, FL 32604

AVIS, KEVIN M *(AC 3188)*
3462 THORNHILL DRIVE
JACKSONVILLE, FL 32211

AVIS, LAWRENCE J *(AC R001036)*
9766 SOUTHWEST 129TH TERRACE
MIAMI, FL 33176

AVIS, LEO V JR. *(AC 1597)*
606 DOGWOOD DRIVE SW
P O DRAWER 750
MILTON, FL 32570

AVIS, LEWIS *(AC 3174)*
14401 SW 105TH AVENUE
MIAMI, FL 33158

AVIS, MALCOLM J *(AC 3799)*
500 5TH AVE S
NAPLES, FL 33940

AVIS, MARSHA L *(AC 2672)*
215 N TUTTLE AVE APT C-1
SARASOTA, FL 33580

AVIS, MICHAEL H *(AC 5759)*
1356 NW 2ND AVENUE
BOCA RATON, FL 33431

AVIS, MORTON J *(AC 4337)*
9460 SW 25TH DRIVE
MIAMI, FL 33165

AVIS, R W *(AC 420)*
201 ALHAMBRA CIRCLE
CORAL GABLES, FL 33134

AVIS, RICHARD B *(AC 4442)*
217 SOUTH FLA AVENUE
LAKELAND, FL 33800

AVIS, ROBERT D *(AC R001361)*
530 N HILL AVENUE
DE LAND, FL 32720

AVIS, ROGER K *(AC 2318)*
109 NORVIEW DRIVE
CHARLESTON, SC 29407

AVIS, S. AMANDA *(AC 5402)*
2701 N.W. 23RD BOULEVARD
APT H73
GAINESVILLE, FL 32605

DAVIS, SHELTON C *(AC 1726)*
P O BOX 893
PERRY, FL 32347

DAVIS, STEVEN A *(AC R001144)*
7501 SW 134TH CDURT
MIAMI, FL 33100

DAVIS, STEVEN E *(AC 3649)*
3023 NW 68TH ST
FT LAUDERDALE, FL 33309

DAVIS, STEVEN P *(AC 4721)*
11635 NE 21ST DRIVE
NORTH MIAMI, FL 33181

DAVIS, THOMAS L *(AC 4443)*
7740 SOUTHSIDE BLVD #502
JACKSONVILLE, FL 32216

DAVIS, THURMAN K *(AC 2864)*
3600 DEER HILL TRAIL
TALLAHASSEE, FL 32303

DAVIS, WILLIAM FRANK JR *(AC 6334)*
P.D. DRAWER 1108
APOPKA, FL 32703

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3002 NW 48TH STREET
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DAYTON, EDWIN P *(AC 1749)*
6260 NW 19 STREET
SUNRISE, FL 33313

DAYTON, KENNETH A *(AC 4954)*
433 NE 15TH AVE
FT LAUDERDALE, FL 33301

DE ARMAS, NESTOR M *(AC 4133)*
P O BOX 2269
ORLANDO, FL 32802

DE LA FUENTE, EMILIANO JR *(AC 4338)*
9460 SW 31ST TERR.
MIAMI, FL 33165

DE LOS SANTOS, LUIS M *(AC 4723)*
1330 CDRAL WAY APT #210
MIAMI, FL 33147

DE LOZIER, ARTHUR CLARK *(AC 6492)*
6283 3RD AVENUE SOUTH
ST PETERSBURG, FL 33707

DE MURGA, MANUEL M JR *(AC R001079)*
10362 SW 119TH STREET
MIAMI, FL 33176

DE NOME, HENRY F *(AC 4725)*
49 WEST 69TH STREET #4A
NEW YORK, NY 10023

DE QUATTRO, RICHARD *(AC 6493)*
9825 SW 126TH TERRACE
MIAMI, FL 33176

DE VALLE, SANTIAGO O *(AC 5764)*
1535 SW SEVENTH STREET
APARTMENT 3
MIAMI, FL 33135

DE VILLALTA, GLADYS F *(AC 4445)*
543 WEST SEVENTH AVENUE
HIALEAH, FL 33012

DEAN, EVERETT K *(AC 620)*
335 22ND AVENUE NORTH
ST PETERSBURG, FL 33704

DEAN, GREGORY H *(AC 3798)*
3108 9TH STREET WEST
BRADENTON, FL 33506

DEAN, WILLIARD D *(AC 5760)*
2715 NORTH TWILIGHT AVENUE
PANAMA CITY, FL 32401

DEAROLF, PIETER J *(AC 2524)*
DEAROLF & ZIEGLER CPA'S
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425 EMERSON #10
HOUSTON, TX 77006

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330 CAROL DRIVE
BROOKSVILLE, FL 33512

DEBAY, WILLIAM L *(AC 3390)*
345 ROYAL POINCIANA PLAZA
PALM BEACH, FL 33480

DEBRUHL, ROBERT R *(AC 1646)*
P O BOX 1404
FT WALTON BEACH, FL 32548

DEBRUNNER, LAWRENCE E *(AC 3027)*
100 NE THIRD AVENUE
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DECAIRE, RICHARD A *(AC 1865)*
7227 CENTRAL AVENUE
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DECASTRO, DONALD S *(AC 5761)*
615 PINERIDGE ROAD
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DECKER, EDWARD *(AC 1385)*
14680 NW7TH AVENUE
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DECKER, ROBERT L *(AC 5108)*
4003 WENDY DRIVE
DRLANDO, FL 32808

DEDELOW, EDWARD W *(AC 3877)*
723 E COLDNIAL
ORLANDO, FL 32803

DEE, ALAN G *(AC 1121)*
3110 1ST AVENUE N STE G
ST PETERSBURG, FL 33713

DEE, BRUCE D *(AC 5109)*
613 92ND AVENUE NORTH
NAPLES, FL 33940

DEEGAN, PATRICK J *(AC 5762)*
% ERNST & ERNST
P D BOX 3426
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DEES, FRED B *(AC R000634)*
P O BOX 2551
PORT CHARLOTTE, FL 33952

DEGNAN, JAMES M *(AC R000856)*
3473 SARA DRIVE
JACKSONVILLE, FL 32211

DEGOOD, GERALD L *(AC R000615)*
2385 CAMPBELL ROAD
CLEARWATER, FL 33515

DEHON, FREDERIC T *(AC 661)*
P O DRAWER 1509
WEST PALM BEACH, FL 33402

DEJANE, MILDRED C *(AC R000300)*
512 W BAY DRIVE
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DEL PORTAL, CARLOS A *(AC 5763)*
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1665 PALM BEACH LAKES BLVD
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1514 NIRA STREET
JACKSDNVILLE, FL 32207

DELAP, DON J *(AC 4722)*
10701 SW 124TH ROAD
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DELAPLANE, RICHARD A *(AC 1446)*
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5653 DELPRADO DRIVE APT 241
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DEMON, RONALD *(AC 3878)*
8720 SW 182ND TERRACE
MIAMI, FL 33157

DEMOS, JAMES P *(AC 907)*
145 NE 127TH STREET
MIAMI, FL 33161

DEMPSEY, DANIEL E *(AC 6335)*
136 8TH COURT
VERO BEACH, FL 32960

DEMPSEY, DONALD B *(AC 4724)*
449 EAST GRAVES AVENUE
ORANGE CITY, FL 32763

DEMPSEY, DONALD LEWIS *(AC 5403)*
1060-B REDMAN STREET
ORLANDO, FL 32809

DEMRO, CONRAD G JR *(AC 713)*
1523 LAKE SHORE DRIVE
ORLANDO, FL 32803

DENIS, ROBERT BASSETT JR *(AC 6211)*
1435 SE 15TH STREET #401
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DENKHAUS, DONALD A *(AC 3130)*
ONE BISCAYNE TOWER
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MIAMI, FL 33131

DENNARD, ROBERT L *(AC 869)*
314 S MISSDURI AVENUE
CLEARWATER, FL 33516

DENNIS, SHIRLEY L *(AC 5111)*
1531 BLUE ROAD
CORAL GABLES, FL 33146

DENNISON, DEAN F *(AC 6336)*
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211 N PALAFOX STREET
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PENSACOLA, FL 32573

DENUNZIO, DONALD M *(AC R000301)*
950 N FEDERAL HIGHWAY
POMPANO BEACH, FL 33062

DENYER, R G *(AC 1714)*
2225 CDLDSTREAM DRIVE
WINTER PARK, FL 32789

DEPPMAN, EDWARD R *(AC R000732)*
SUITE 2000
DNE SE THIRD AVENUE
MIAMI, FL 33131

DEPTULA, STANLEY J *(AC R001004)*
2462 TIMBERCREST CIRCLE
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DESSAINT, LOUIS M *(AC R000048)*
ROOM 212 7600 SW RED ROAD
SOUTH MIAMI, FL 33143

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8380 NORTH MISSIONWOOD CIRCLE
MIRAMAR, FL 33023

DEVERTEUIL, LEO J JR *(AC 1625)*
5408 TOURAINE
TALLAHASSEE, FL 32303

DEVLIN, JOSEPH J *(AC 1667)*
2415 NORTH ATLANTIC BLVD
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DEVLIN, TIMOTHY JAMES *(AC 6059)*
17911 NW 77TH CT
HIALEAH, FL 33015

DEVORE, JAMES B *(AC 3227)*
1031 3RD AVENUE SW APT 2
LARGO, FL 33540

DEWEY, DEBORAH J *(AC 6765)*
1230 EDGEWATER DRIVE
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DEWOODY, DONALD K *(AC 1386)*
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DEXTER, JAMES R *(AC 3880)*
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DI FULGO, JOSEPH F *(AC R000327)*
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DIAMOND, PATRICK HENRY *(AC 6584)*
%RACQUET CLUB
NORTH BAY VILLAGE
MIAMI BEACH, FL 33131

DIAZ-POU, FRANK J *(AC 4726)*
2257 SW 21ST STREET
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DIAZ-POU, MARIA O *(AC 3513)*
2257 SW 21 ST
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DIAZ, ALBERTO R *(AC 5766)*
4780 NW 190TH STREET
OPA LOCKA, FL 33054

DIAZ, ANTONIO C *(AC 3029)*
825 S BAYSHORE DRIVE
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DIBARTOLOMEO, GERALD A JR *(AC R001119)*
3105 LIVE OAK LANE
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DICK, BARRY J *(AC 1178)*
MESH DICK BAUM & CO CPA'S
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MIAMI, FL 33176

DICKENSON, PAUL F *(AC 5112)*
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POMPANO BEACH, FL 33062

DICKINSON, THOMAS G *(AC 4377)*
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DIEHL, JOHN A *(AC 5767)*
7301 NW 16TH STREET APT 272
PLANTATION, FL 33313

DIEKON, ROBERT W SR *(AC 2942)*
P.O. BOX 4233
SARASOTA, FL 33578

DILL, DENNIS J *(AC 4135)*
7323 SW 144TH AVENUE
MIAMI, FL 33143

DILLARD, DONALD E *(AC 5005)*
8717 SW 147TH PLACE
MIAMI, FL 33193

DILNER, PHILIP W *(AC 332)*
633 NE 167TH STREET
NORTH MIAMI BEACH, FL 33162

DINGLE, JERRY D *(AC R000385)*
C/O PRICE WATERHOUSE & CO
POST OFFICE BOX 2640
TAMPA, FL 33601

DINTEMANN, EDWIN D *(AC 4136)*
RT 1 4924 SCHERBEL RD
BLACK EARTH, WI 53515

DIORIO, JOSEPH A *(AC 2500)*
8085 38TH AVENUE NORTH
ST PETERSBURG, FL 33710

DIPAULI, ROBERT V *(AC 1952)*
4752 SW 67 AVE #4
MIAMI, FL 33155

DITTMAR, RABUN H *(AC 1072)*
ROOM 201 CROSSROADS OFFICE BLD
3800 SOUTH TAMIAMI TRAIL
SARASOTA, FL 33579

DIVETO, CHARLES MICHAEL JR *(AC 6061)*
2171 NW 87TH AVENUE
SUNRISE, FL 33322

DIVINE, WILBUR F IV *(AC 992)*
324 ROYAL PALM WAY
PALM BEACH, FL 33480

DIX, GARY W *(AC R001019)*
9894 NORTH KENDALL DRIVE
MIAMI, FL 33156

DIX, ROBERT COURTNEY *(AC 6246)*
9645 BAYMEADOWS ROAD #671
JACKSONVILLE, FL 32216

DIXON, BRYAN S *(AC 4137)*
BOX 35 NAVCOMMSTA
FPO SAN FRANCISCO, CA 96680

DIXON, KENNETH GRAVITT *(AC 5680)*
7962 SHOALS DRIVE
APARTMENT B
ORLANDO, FL 32807

DIXON, ORVILLE W *(AC 456)*
175 MAJORCA AVENUE
CORAL GABLES, FL 33134

DOBBINS, LARRY D *(AC 5768)*
615 COVENTRY COURT
LONGWOOD, FL 32750

DOBMEIER, KENNETH L *(AC 3422)*
618 FOX VALLEY DR
LONGWOOD, FL 32750

DOBOSZ, STEPHEN D *(AC R001311)*
13582 CORDOVA DRIVE
LARGO, FL 33540

DOBSON, ROGER W *(AC 1229)*
245 MAGNOLIA AVENUE STE 1
MERRITT ISLAND, FL 32952

DODGE, CHARLES H JR *(AC R000739)*
SUITE 2102
ONE FINANCIAL PLAZA
FT LAUDERDALE, FL 33394

DOHAN, STEVEN H *(AC 2943)*
171 NE 212 ST
MIAMI, FL 33162

DOKE, GENE B *(AC 1204)*
915 NORTH HIGHWAY 17
WAUCHULA, FL 33873

DOLAN, LAWRENCE J *(AC R000923)*
852 FIRST AVENUE SOUTH
PO BOX 8193
NAPLES, FL 33940

DOLAN, WILLIAM E *(AC 2866)*
INTERNATIONAL PAPER COMPANY
220 EAST 42ND STREET ROOM 1145
NEW YORK, NY 10017

DOLIN, BARRY M *(AC 5347)*
1725 NE 125TH STREET APT 413
NORTH MIAMI, FL 33181

DOLIVE, SILAS G *(AC 1646)*
15 WEST WASHINGTON STREET
ORLANDO, FL 32801

DOLL, DANIEL W *(AC 5114)*
C/O PRIESTER & BRODKS CHARTER
325 JDHN KNOX RDAD C-100
TALLAHASSEE, FL 32303

DOLLAR, JANE M *(AC 6337)*
7901 W POCAHONTAS LOPP
TAMPA, FL 33665

DOMANSKI, ROBERT R *(AC 3358)*
1131 NO ST CLAIR ST
PITTSBURGH, PA 15206

DOMBROW, ALLAN B *(AC R001335)*
1965 N.E. 135TH STREET
APT #202
NORTH MIAMI, FL 33181

DOMINGUEZ, JESUS G *(AC R001271)*
374 CHURCHILL ROAD
WEST PALM BEACH, FL 33405

DOMINICIS, JORGE L *(AC 2052)*
10101 KENDALE BOULEVARD
MIAMI, FL 33156

DONALDSON, JACK W *(AC 2573)*
HICKORY LANE-RT 2
FINDLAY, OH 45840

DONALDSON, JOHN THOMAS *(AC 6338)*
441 WEST 64TH STREET
HIALEAH, FL 33012

DONHAM, JOHN O. *(AC 5405)*
2250 PALM BEACH LAKES BLVD
SUITE 107
WEST PALM BEACH, FL 33409

DONOVAN, GEORGE C JR *(AC 2525)*
11020 SEMINOLE BLVD
SEMINOLE, FL 33540

DONOVAN, HAROLD J JR *(AC R000795)*
6640 NW 22ND STREET
MARGATE, FL 33063

DONOVAN, WILLIAM F III *(AC 2735)*
P O BOX 4077
201 SOUTH 2ND STREET
FT PIERCE, FL 33450

DOOLEY, WILLIAM R III *(AC 3653)*
13900 WNW PASSAGE #108
MARIMA DEL REY, CA 90291

DOONER, LOUIS W *(AC 1179)*
1001 THOMASVILLE RD
TALLAHASSEE, FL 32303

DORFMAN, LEONARD C *(AC R000235)*
1701 MERIDIAN AVENUE
MIAMI BEACH, FL 33139

DORMINY, ALBERT C JR *(AC 5006)*
7845 CAMINO REAL APT O-107
MIAMI, FL 33143

DOROUGH, JERE T *(AC R000987)*
619 BEACHLAND BLVD
VERO BEACH, FL 32960

DORRA, ARIEL J *(AC R000895)*
11471-A SW 109TH ROAD
MIAMI, FL 33176

DORSEY, ANTHONY W *(AC 5116)*
2334 OFFICE PLAZA
% WATTERSON & PERKINS CPA'S
TALLAHASSEE, FL 32301

DORT, NELSON E *(AC 4138)*
11092 116TH ST N
LARGO, FL 33540

DOUD, FRANCIS EUGENE *(AC 5406)*
12005 GOMEZ AVENUE
TAMPA, FL 33618

DOUGHERTY, PATRICK J *(AC 2736)*
320 WESTCHESTER DRIVE
ALTAMONTE SPRINGS, FL 32701

DOW, ALEXANDER A *(AC 1537)*
1040 BAYVIEW DRIVE SUITE 315
FT LAUDERDALE, FL 33304

DOW, GEORGE M *(AC 5769)*
5270 LIMA PLACE
ORLANDO, FL 32807

DOWDALL, JACK D. *(AC R001201)*
1310 S.E. THIRD STREET
POMPANO BEACH, FL 33060

DOWNS, J R III *(AC R001312)*
201 BLUFFVIEW DRIVE
BELLEAIR BLUFFS, FL 33540

DOWNS, JOHN CHARLES *(AC 5407)*
4050 N.E. 12TH TERRACE
APT 30
FT LAUDERDALE, FL 33334

DOWNS, MARK W *(AC 3655)*
6608 KISSIMMEE
TAMPA, FL 33616

DRAPER, H EDWARD *(AC R001362)*
P O BOX 1118
KEYSTONE HEIGHTS, FL 32656

DRASCHNER, EUGENIO A *(AC 4139)*
8400 NW 52ND STREET
SUITE 200
MIAMI, FL 33166

DRATH, RICHARD *(AC R000917)*
4101 NORTH 36TH AVENUE
HOLLYWDOD, FL 33021

DRAUGHON, WILLIE R *(AC R000418)*
SUITE #405
2425 EAST COMMERCIAL BOULEVARD
FT LAUDERDALE, FL 33308

DREGGORS, JAMES H *(AC 1447)*
228 WEST NEW YORK AVENUE
P O DRAWER 2979
DE LAND, FL 32720

DRESBACK, WILLIAM R *(AC 5116)*
3509 ARTHUR STREET
HOLLYWOOD, FL 33021

DRESNER, JACK M *(AC 3125)*
45 NW 8TH STREET
SUITE 108
HOMESTEAD, FL 33030

DRESSER, JAMES K *(AC 2398)*
22 OAK TREE DR
N KINGSTOWN, RI 02852

DREWS, RALPH H *(AC 2610)*
P O BOX 1183
FT LAUDERDALE, FL 33302

DROUBIE, ROBERT J *(AC R000841)*
2189 CLEVELAND ST BLDG J SUITE
P O BOX 4367
CLEARWATER, FL 33518

DRUMMOND, DAREL W *(AC 2399)*
P O BOX 149
556 GRANADA TERRACE
PONTE VEDRA BEACH, FL 32082

DRUSCHEL, RODNEY EUGENE *(AC R001255)*
2455 OKEECHOBEE LANE
FT LAUDERDALE, FL 33312

DUARTE, THOMAS C *(AC 3881)*
1811 SW 99TH AVENUE
MIAMI, FL 33165

DUBLIN, EDWARD L *(AC R001066)*
5838 COLLINS AVENUE
MIAMI BEACH, FL 33140

DUBOIS, PETER P *(AC 3359)*
2236 GUNSMITH SQUARE
RESTON, VA 22091

DUBOWSKI, JOHN P JR *(AC 2611)*
952 WEST 38TH STREET
ERIE, PA 16508

DUFF, LYLE E II *(AC 5770)*
952 STILLWELL ROAD
BELLE GLADE, FL 33430

DUFFY, JOHN H *(AC 5293)*
6607 MCLEAN COURT
MCLEAN, VA 22101

DUFFY, JOHN P *(AC 5117)*
9439 SAN JOSE BLVD APT 134
JACKSONVILLE, FL 32217

DUFFY, MICHAEL E *(AC 2612)*
10901 SW 117TH AVENUE
MIAMI, FL 33176

DUFOUR, GARY F *(AC 2447)*
2642 NE 6 STREET
POMPANO BEACH, FL 33062

DUGAS, PATRICK J *(AC 5007)*
112 GRANT ROAD
WINTER HAVEN, FL 33880

DUGGAN, MALCOLM R JR *(AC 1011)*
334 NW 3RD AVENUE
OCALA, FL 32670

DUGGAR, THOMAS E *(AC 4643)*
2410 BANYAN DRIVE
TALLAHASSEE, FL 32303

DUHART, WILLIAM H *(AC 4446)*
5411 SOUTEL DRIVE
JACKSONVILLE, FL 32208

DUIS, KAREN L *(AC 5294)*
RT 6 BOX 1111B
BROOKSVILLE, FL 33512

DUKE, BASCUM H *(AC 6062)*
9511 SCENIC HIGHWAY
PENSACOLA, FL 32504

DUKE, DAVID A JR *(AC 4447)*
1306 ATLANTIC BANK BLDG
JACKSONVILLE, FL 32202

DUKER, LEONARD J *(AC 4727)*
1100 ALTDN ROAD APT 4B
MIAMI BEACH, FL 33139

DULANEY, ELLIOTT D *(AC 5771)*
11506 STARBOARD DRIVE
JACKSONVILLE, FL 32225

DUNAWAY, JOHN ROGER *(AC 6339)*
1281 RIO GRANDE CIRCLE
PENSACOLA, FL 32505

DUNCAN, JOHN CHARLES *(AC 6063)*
1308 GLENVIEW LANE
LAKELAND, FL 33803

DUNCAN, LLOYD K *(AC R000858)*
200 SOUTH WASHINGTON BLVD
SARASOTA, FL 33577

DUNCAN, RALPH E *(AC 5118)*
APT G-1 NEW S VILLAGE
RT 9 SIGSBEE RD
SPARTANBURG, SC 29301

DUNCAN, ROYCE BUREN *(AC 5064)*
3500 UNIVERSITY BLVD
APT 2511
JACKSONVILLE, FL 32211

DUNCAN, STANLEY EDWARD *(AC 5994)*
719 GRANITE ROAD
BRANDON, FL 33511

DUNCAN, VERNON WILLIAM *(AC 6065)*
7432 ARBLE DRIVE
JACKSONVILLE, FL 32211

DUNCANSON, HARRY R *(AC 4140)*
5450 TAYLOR STREET
HOLLYWOOD, FL 33021

DUNN, MARVIN HARRIS JR *(AC 6340)*
4695 GREENTREE COURT
APARTMENT B
COLUMBUS, OH 43220

DUNN, WALLACE *(AC 895)*
1 E SILVER SPRINGS BOULEVARD
OCALA, FL 32670

DUPONT, HEWITT J *(AC 4141)*
823 VALENCIA ROAD
SOUTH DAYTONA, FL 32019

DUPREE, GEORGE D *(AC 1953)*
444 SEABREEZE BOULEVARD
SUITE 930
DAYTONA BEACH, FL 32018

DUPREE, MARVIN V *(AC 4142)*
2743 LANSDOWNE DR
JACKSONVILLE, FL 32211

DUPREE, ROBERT E SR *(AC 1433)*
4151 WOODCOCK DRIVE SUITE 101
JACKSONVILLE, FL 32207

DURANT, MARTIN A III *(AC 6066)*
843 ALDERMAN ROAD, APT 453
JACKSONVILLE, FL 32211

DURDEN, DONALD H *(AC 3882)*
4206 ROSEWOOD AVENUE
JACKSONVILLE, FL 32207

DURICA, ARTHUR J *(AC 2737)*
33 DANCY DRIVE
STAMFORD, CT 06902

DURKIN, WILLIAM H *(AC 3604)*
SUITE 200
2120 W BRANDON BLVD
BRANDON, FL 33511

DURLAND, H P *(AC 716)*
P O BOX 9009
GREENSBORO, NC 27408

DURRANCE, FRANK M JR *(AC 3656)*
833 N HIGHLAND AVENUE
ORLANDO, FL 32803

URRETT, GEORGE W *(AC R001080)*
12 WEST COLUMBIA STREET
ORLANDO, FL 32806

WYER, JAMES MICHAEL *(AC 5585)*
896 HAYSTACK CIRCLE #144
ORLANDO, FL 32808

(CUS, JAMES R *(AC 1484)*
P O BOX 1784
SANFORD, FL 32771

(E, DONALD DARYL *(AC 5408)*
4001 S.W. 75TH STREET
MIAMI, FL 33183

(E, MICHAEL W *(AC 2023)*
5106 SOUTHERN COMFORT BLVD
TAMPA, FL 33614

(KES, DAVID RUSSELL *(AC 5409)*
100 N W 46TH AVENUE
PLANTATION, FL 33317

(KES, JAMES E *(AC 3230)*
WILSON FANCHER & WILKINS
P O BOX 23860
FT LAUDERDALE, FL 33307

(KES, JIMMY C *(AC 3657)*
403 OAKCREST STREET
ALTAMONTE SPRINGS, FL 32701

(KES, RAYMOND M *(AC 3302)*
3412 TAMARACK AVENUE
TALLAHASSEE, FL 32303

KIN, WM E *(AC 2501)*
102 SOUTH WIND DR
ORMOND BEACH, FL 32074

RLE, LINDA M *(AC 4976)*
140 PRESTWICK COURT
NORTH FT MYERS, FL 33903

RLY, GARY E *(AC 2261)*
P O BOX 227
PENSACOLA, FL 32502

RNEST, HARRIET LOUISE *(AC 5586)*
655 SOUTH BAYSHORE DRIVE
606
MIAMI, FL 33133

SON, JERRY A J *(AC 4448)*
0010 SW 145TH COURT #C7
ARANJA, FL 33030

STHAM, SANDRA S *(AC 4906)*
01 NEWCASTLE STREET
BOCA RATON, FL 33431

STLAND, MARK W JR *(AC 303)*
111 EXCHANGE NATL BANK BLDG
TAMPA, FL 33602

TON, GERALD T *(AC 908)*
429 HOLLYWOOD BLVD
HOLLYWOOD, FL 33020

ER, VICTOR I *(AC 527)*
801 PONCE DE LEON BLVD
SUITE 321
CORAL GABLES, FL 33134

ERLE, MARIO A *(AC 1404)*
44 ALMERIA AVENUE
CORAL GABLES, FL 33134

K, JOSEPH B *(AC R000590)*
901 N HALIFAX AVENUE #210
DAYTONA BEACH, FL 32018

DINS, JOHN F *(AC 2024)*
276 STAFFORD DRIVE
ORANGE PARK, FL 32033

DINS, PATRICIA URQUHART *(AC 6213)*
405 AMUNDSON STREET
TAMPA, FL 33614

DY, CARSON L *(AC 3658)*
899 LEE RD SUITE 504
WINTER PARK, FL 32789

ELCUP, NORMAN S *(AC R000462)*
44 ATLANTIC ISLE
NORTH MIAMI BEACH, FL 33160

ELMAN, MATTHEW ELIOT *(AC 5681)*
236 GULF LIFE TOWER
JACKSONVILLE, FL 32207

ENFIELD, FRED B JR *(AC 1336)*
P O BOX A
FT MYERS, FL 33902

GAR, VERNON G JR *(AC 1272)*
26 PARK AVENUE N SUITE E
WINTER PARK, FL 32789

MISTON, MARGARET A *(AC 1167)*
P O BOX 298
ST AUGUSTINE, FL 32084

MISTON, WILLIAM C JR *(AC 615)*
P O BOX 298
ST AUGUSTINE, FL 32084

SON, JOHN E *(AC 973)*
45 ROYAL POINCIANA PLAZA
PALM BEACH, FL 33480

EDWARDS, ALLEN A *(AC 3423)*
P O BOX 3428 BEACH STATION
VERO BEACH, FL 32960

EDWARDS, CHARLES H *(AC 774)*
1514 NIRA STREET
JACKSONVILLE, FL 32207

EDWARDS, CHARLES L *(AC 1577)*
P O BOX 789
PLANT CITY, FL 33566

EDWARDS, GEORGE D *(AC 4907)*
COOPERS & LYBRAND
1300 ATLANTIC BANK BUILDING
JACKSONVILLE, FL 32202

EDWARDS, GEORGE E *(AC R000830)*
861 NW 75TH TERRACE
PLANTATION, FL 33317

EDWARDS, JAMES COOPER *(AC 5410)*
5308 SEMINOLE AVENUE
TAMPA, FL 33614

EDWARDS, JAMES G *(AC 590)*
2915 W HILLSBOROUGH AVE
TAMPA, FL 33614

EDWARDS, MABRY JR *(AC 3030)*
827 GROVE PARK BLVD
JACKSONVILLE, FL 32216

EDWARDS, RONALD L *(AC 4075)*
P O BOX 338
BRADENTON, FL 33506

EDWARDS, W CRAWFORD *(AC 5119)*
ROUTE 1 BOX 85
ST AUGUSTINE, FL 32084

EDWIN, JAMES R *(AC 5772)*
PO BOX 623
MILTON, FL 32570

EGGER, FRANK E *(AC 4143)*
C/O PEAT MARWICK & MITCHELL
1000 BRICKELL AVENUE
MIAMI, FL 33131

EHLERT, ROBERT C *(AC 5008)*
1112 WAGONWHEEL LANE
NEW PORT RICHEY, FL 33552

EHRENBERG, MURRAY B *(AC R000124)*
407 LINCOLN ROAD SUITE 10-R
MIAMI BEACH, FL 33139

EHRLICH, ALAN S *(AC 2613)*
10627 SW 123 PLACE
MIAMI, FL 33186

EILAND, DANIEL E *(AC 5295)*
575 CRANDON BLVD #510
MIAMI, FL 33149

EISEMAN, STUART *(AC R000753)*
7907 SW 105TH PLACE
MIAMI, FL 33173

EISEN, ISIDORE H *(AC R000896)*
701 COCOPLUM CIRCLE
FT LAUDERDALE, FL 33324

EISENBERG, DONALD L *(AC R000495)*
1500 NE 162ND STREET
NORTH MIAMI BEACH, FL 33162

EISENHART, ARTHUR W *(AC R000025)*
350 ARBALLO DRIVE, APT 7M
SAN FRANCISCO, CA 94132

EISENSTADT, DEBORAH E *(AC 4449)*
2604 CAMPUS HILL DR
TAMPA, FL 33612

EITELBERG, CONRAD C *(AC R000655)*
7230 HARBOUR BOULEVARD
MIRAMAR, FL 33023

ELBERT, DONALD J *(AC 4144)*
2131 NW 93 AVE
PEMBROKE PINES, FL 33023

ELIOT, NORMAN A *(AC R001120)*
DADELAND TOWERS SUITE 201
9300 SOUTH DADELAND BLVD
MIAMI, FL 33156

ELKINS, J H *(AC 2944)*
C/O PINEBREEZE FARMS INC
POST OFFICE BOX 2626
JACKSONVILLE, FL 32203

ELKINS, JOSEPH J *(AC 2614)*
PEAT MARWICK MITCHELL & CO
1000 BRICKELL AVENUE
MIAMI, FL 33131

ELL, LEON J *(AC 909)*
9507 PERCUSSION WAY
VIENNA, VA 22180

ELLETT, RONALD L *(AC 2688)*
5306 WEST KENNEDY BOULEVARD
APARTMENT 2093
TAMPA, FL 33609

ELLIOTT, BENJAMIN B *(AC 4728)*
2100 NW 111 TERRACE
PEMBROKE PINES, FL 33023

ELLIS, FRANK D *(AC 1750)*
ROUTE 2 BOX 190 B4D
TITUSVILLE, FL 32780

ELLIS, WILLIAM KERNS *(AC 5587)*
3009 WAVERLY AVENUE
TAMPA, FL 33609

ELLIS, WILLIAM R *(AC 717)*
1210 AINSLEY BLDG
MIAMI, FL 33132

ELLISON, CLAUDE JR *(AC 1947)*
P O BOX 1101
GAINESVILLE, FL 32602

ELLISON, OVID E JR *(AC 974)*
P O BOX 1732
TALLAHASSEE, FL 32302

ELLSPERMANN, CARL W *(AC 4090)*
311 SW 17TH STREET
OCALA, FL 32670

ELLWOOD, DON C *(AC 3031)*
C/O ARTHUR YOUNG & COMPANY
277 PARK AVENUE
NEW YORK, NY 10017

ELLYSON, ROBERT C *(AC 899)*
C/O COOPERS & LYBRAND
2900 FIRST FEDERAL BLDG
MIAMI, FL 33131

ELLZEY, RANDALL C *(AC 4729)*
7181 WEST SECOND COURT
HIALEAH, FL 33014

ELMER, LAWRENCE C *(AC R001020)*
10810 NORTH KENDALL DRIVE
APT Q-19
MIAMI, FL 33176

ELPERN, HOWARD J *(AC R001037)*
1639 NW 82ND AVENUE
CORAL SPRINGS, FL 33065

ELSBERRY, WILLARD R *(AC 866)*
P O BOX 341
LAKELAND, FL 33802

ELWOOD, JAMES CRAIG *(AC 5411)*
240 GALEN DRIVE APT 107
KEY BISCAYNE, FL 33149

EMANUEL, DAVID E *(AC 1012)*
1020 AI DUPONT BLDG
MIAMI, FL 33131

EMSLIE, TIMOTHY K *(AC 5296)*
2220 NORTH US HWY 19 APT 287
CLEARWATER, FL 33515

ENDRISS, JAMES W *(AC 1411)*
1110 SARASOTA BANK BLDG
SARASOTA, FL 33577

ENFINGER, CHARLES D *(AC 5773)*
PO BOX 831
CRESTVIEW, FL 32536

ENGEL, GERALD S *(AC R000988)*
C/O ALEXANDER GRANT & CO
1000 BRICKELL AVENUE
MIAMI, FL 33131

ENGEL, LEE L *(AC 1626)*
16375 NE 18 AVE
NORTH MIAMI BEACH, FL 33162

ENGLISH, C J JR *(AC 3659)*
FLA FEDERAL BLDG SUITE 290
420 S KENTUCKY AVENUE
LAKELAND, FL 33801

ENGLISH, JOSEPH C *(AC 3424)*
P O BOX 106
LEHIGH ACRES, FL 33936

ENNIS, HENRY G JR *(AC 975)*
102 WEST WHITING STREET
TAMPA, FL 33602

ENNIS, ROBERT W *(AC 3387)*
4101 SPRING PARK ROAD
JACKSONVILLE, FL 32207

EOVINO, TIMOTHY M *(AC 6067)*
224 SOUTH CLAIRE DRIVE
PANAMA CITY, FL 32401

EPSTEIN, ABBY L *(AC 4908)*
8540 SW 80TH PLACE
MIAMI, FL 33143

EPSTEIN, KENNETH BARRY *(AC 6495)*
16 SUMNER STREET
SWAMPSCOTT, MA 01907

EPSTEIN, LAWRENCE C *(AC R001363)*
2320 NE 202 STREET
NORTH MIAMI BEACH, FL 33160

EPSTEIN, SHEILA BONNIE *(AC 6068)*
8900 SW 68TH COURT APT L-1
MIAMI, FL 33156

ERCK, THEODORE A *(AC 4602)*
823-D DUKE OF GLOUCESTER ST
ROANOKE, VA 24014

ERICKSON, JAMES P *(AC 4955)*
7705 CAMINO REAL
MIAMI, FL 33143

ERICKSON, JAMES W *(AC 4730)*
4121 SAN SERVERA DRIVE SOUTH
JACKSONVILLE, FL 32217

ERICKSON, PHILIP A *(AC R000645)*
1262 3RD STREET SOUTH
NAPLES, FL 33940

ERICKSON, SVEN V *(AC 4731)*
2111 E MICHIGAN AVE
ORLANDO, FL 32806

ERICKSON, WILLIAM H *(AC R000924)*
7602 SW 128TH PLACE
MIAMI, FL 33143

ERNST, WILLIAM D *(AC 1073)*
5240 SW 10 ST
PLANTATION, FL 33317

ERSTLING, MORTON *(AC 1013)*
6100 SW 93RD AVENUE
MIAMI, FL 33143

ERVIN, JAMES M *(AC 1337)*
P O BOX 1532
TALLAHASSEE, FL 32302

ERWIN, CHESTER D *(AC 408)*
P O BOX 895
SOUTH MIAMI, FL 33143

ESBENSEN, DONNA J *(AC 2579)*
2641 TIERRA CIRCLE
WINTER PARK, FL 32792

ESTRUP, ROBERT W *(AC 4450)*
C/O ROBERT A BENZ & CO PA
POST OFFICE BOX 407
PENSACOLA, FL 32592

ETKIN, WILLIAM *(AC R001344)*
3035 COUNTRYSIDE BLVD #33B
CLEARWATER, FL 33519

ETUE, JAMES E. SR. *(AC 5412)*
2519 N ANDREWS
FT LAUDERDALE, FL 33311

EUBANKS, JOHN R *(AC 1797)*
115 CRAWFORD BOULEVARD
BOCA RATON, FL 33432

EULER, KEITH EMERSON *(AC 6341)*
P.O. BOX 1776
LONGWOOD, FL 32750

EURE, HILLIARD M III *(AC R001384)*
4805 CULBREATH ISLES ROAD
TAMPA, FL 33609

EVANGELIDI, EDWARD A *(AC 4732)*
4739 PARKMAN COURT
ANNANDALE, VA 22003

EVANS, A R *(AC 239)*
141 W KINGS WAY
WINTER PARK, FL 32792

EVANS, CHARLES H *(AC 2207)*
19 MIMOSA STREET NW
FT WALTON BEACH, FL 32548

EVANS, CHARLES R *(AC 2448)*
4945 GLADE HILL STREET
JACKSONVILLE, FL 32207

EVANS, RICHARD C *(AC 6193)*
816 COQUINA COURT
ORLANDO, FL 32807

EVANS, ROBERT E *(AC 1427)*
201 NORTH 2ND STREET
LEESBURG, FL 32748

EVANS, ROBERT P III *(AC 238)*
800 ARCADE BLDG
LAKELAND, FL 33803

EVANB, THOMAS E JR *(AC 4146)*
P O BOX 1268
LAKE ALFRED, FL 33850

EVANS, THOMAS H JR *(AC 3660)*
4301 GARFIELD STREET
HOLLYWOOD, FL 33021

EVELEIGH, GEORGE W *(AC 2945)*
691 NUNA AVENUE
TICE, FL 33905

EVER, JUDAH H *(AC 2309)*
2929 NE 40TH ST
FT LAUDERDALE, FL 33308

EWALD, ARTHUR M JR *(AC 1584)*
17840 SW 112TH PLACE
MIAMI, FL 33157

EWART, JAMES S *(AC R000580)*
SUITE 416 BAYVIEW BUILDING
1040 BAYVIEW DRIVE
FT LAUDERDALE, FL 33306

EXLEY, CHRISTOPHER ROBERT *(AC 5947)*
9550 ELLA LEE LANE #2125
HOUSTON, TX 77063

EYRICK, PETER T *(AC 2400)*
1804 RIVER ROAD
JACKSONVILLE, FL 32207

EYSMANN, CHARLES P *(AC 6496)*
11403-Z SW 109TH ROAD
MIAMI, FL 33176

EZZELL, JOHN F JR *(AC 2527)*
1388 LANDMARK COURT
FT MYERS, FL 33901

FABER, RUSSELL C *(AC 846)*
1625 W MARION AVE
PUNTA GORDA, FL 33950

FABRICANT, ALAN B *(AC 5298)*
170 NE 132ND TERRACE
NORTH MIAMI, FL 33161

FADER, WM B *(AC 1423)*
P O BOX 2848
ORLANDO, FL 32802

FAER, ROBERT *(AC R001121)*
860 US HIGHWAY ONE
NORTH PALM BEACH, FL 33408

FAGAN, PETER F *(AC R000925)*
641 NORTHWEST 67TH AVENUE
FT LAUDERDALE, FL 33313

FAGGEN, IVAN *(AC R000348)*
SUITE 2100
ONE BISCAYNE TOWER
MIAMI, FL 33131

FAHNESTOCK, ROBERT T *(AC 3341)*
3720 WHISPERING PINES DRIVE
PENSACOLA, FL 32504

FAIR, DONALD W *(AC 5120)*
10513 SW 124TH PLACE
MIAMI, FL 33186

FAIRCHILD, CHARLES H *(AC 2302)*
115 EAST GARDEN STREET
SUITE 2
PENSACOLA, FL 32501

FAIRCLOTH, CHARLES B *(AC R000153)*
2901 N HALIFAX
APT 115
DAYTONA BEACH, FL 32018

FAIRCLOTH, JOHN J *(AC 1828)*
P O BOX 2640
TAMPA, FL 33601

FALCON, GEORGE A *(AC 3232)*
1116 ALCOTT COURT
RALEIGH, NC 27609

FALCONETTI, FRANK A JR *(AC R000705)*
600 COURTLAND STREET
SUITE 410
ORLANDO, FL 32804

FALKINS, DAVID M *(AC 6069)*
2936 NW 9TH TERRACE
FT LAUDERDALE, FL 33311

FANCHER, J B III *(AC 1367)*
218 N 19TH AVE
JACKSONVILLE BEACH, FL 32250

FANCHER, MELVIN L *(AC 1668)*
P O BOX 23860
FT LAUDERDALE, FL 33307

FANE, GARY R *(AC 6342)*
3252 COMORANT DRIVE
JACKSONVILLE, FL 32223

FANT, JOE JENKINS JR *(AC 5588)*
4624 NW 16TH PLACE
GAINESVILLE, FL 32605

FANTE, NORBERT J JR *(AC 2946)*
4815 SPRING LAKE DR
TAMPA, FL 33609

FARBER, CHARLES *(AC R001297)*
1000 PARKVIEW DRIVE
HALLANDALE, FL 33009

FARBISH, HOWARD J *(AC 4733)*
CAPLAN, MORRISON, BROWN & CO
P O BOX 68
MIAMI, FL 33156

FARMAND, ANWAR B *(AC 5299)*
6203 SMALLWOOD ROAD
JACKSONVILLE, FL 32216

FARMAND, TAYSEER B *(AC 4734)*
914 ATLANTIC AVE
FERNANDINA BEACH, FL 32034

FARMER, JAMES D *(AC 3378)*
8318 FOUNTAIN AVENUE
TAMPA, FL 33615

FARNSWORTH, HAROLD C JR *(AC 6121)*
P O BOX 423
STARKE, FL 32091

FARNSWORTH, JAMES L. *(AC 5413)*
2512 TITONKA ROAD
BIRMINGHAM, AL 35244

FARR, WALTER S *(AC 2025)*
BOX 995
222 S SIXTH AVE
WAUCHULA, FL 33873

FAULCONER, CATHY R *(AC 5774)*
5088 DORSET PLACE
JACKSONVILLE, FL 32217

FAULCONER, PRENTISS L JR *(AC 3032)*
6011 N BAYSHORE DRIVE
TOWNHOUSE-8
MIAMI, FL 33137

FAULK, R W JR *(AC R000656)*
330 BISCAYNE BOULEVARD
POST OFFICE BOX 1631
MIAMI, FL 33101

FAULKNER, RICHARD A *(AC 1866)*
604 LISA LANE
MAITLAND, FL 32751

FAUST, JAMES M *(AC R000445)*
ROOM 216
3170 NORTH FEDERAL HIGHWAY
POMPANO BEACH, FL 33064

FAVRET, JOHN M *(AC 1424)*
2260 KEYSTONE BLVD
ISLAND 1
NORTH MIAMI, FL 33181

FAWCETT, DAVID GAVIN *(AC 6297)*
PSC #1,BOX 175, APO
SEATTLE, WA 98742

FAY, GILBERT J *(AC 874)*
3251 PONCE DE LEON BOULEVARD
SUITE 220
CORAL GABLES, FL 33134

FAY, JACK *(AC 1103)*
18830 NW 42ND AVENUE
OPA LOCKA, FL 33054

FEAGLE, MARLIN M *(AC 2947)*
941 SAN JUA AVE
LAKE CITY, FL 32055

FEDERICO, KATHLEEN ANN *(AC 6214)*
806 SOUTH HAVERHILL ROAD
WEST PALM BEACH, FL 33406

FEGER, WILLIAM FRANCIS III *(AC 5414)*
748 HERBERT STREET
PORT ORANGE, FL 32019

FEITO, EDUARDO V *(AC 6007)*
5415 SW 128TH COURT
MIAMI, FL 33176

FELCYN, JAMES J JR *(AC R000755)*
618 HIBISCUS TRAIL
MELBOURNE BEACH, FL 32951

FELD, JOSEPH *(AC 1130)*
5959 HOLLYWOOD BLVD
HOLLYWOOD, FL 33021

FELD, MAX P *(AC 487)*
5120 GALLOWAY ROAD
MIAMI, FL 33165

FELDMAN, ARNOLD *(AC R000464)*
1900 NE 207TH STREET
NORTH MIAMI BEACH, FL 33179

FELDMAN, DAVID L *(AC 4451)*
MARION-CITRUS MENTAL HLTH CENT
1206 E SILVER SPRINGS BLVD
OCALA, FL 32670

FELDMAN, STEPHEN L *(AC 2615)*
1641 SO TREASURE DR
MIAMI BEACH, FL 33141

FELDMAN, STEVEN STUART *(AC 6497)*
9890 NORTH KENDALL DRIVE
APARTMENT H-105
MIAMI, FL 33176

FELDSTEIN, SEYMOUR A *(AC 3033)*
520 NE 162ND STREET
NORTH MIAMI BEACH, FL 33162

FELIPE, JOSE *(AC 3605)*
12881 SW 47TH STREET
MIAMI, FL 33165

FELSER, HARVEY L *(AC R000629)*
C/O HURDMAN & CRANSTUN
ONE BISCAYNE TOWER, SUITE 2300
MIAMI, FL 33131

FELSHER, MICHAEL E *(AC R000976)*
8315 SW 72ND AVENUE
APARTMENT 306
MIAMI, FL 33143

FELSING, MARLYN D *(AC 3514)*
KOIVU, MILHAUSEN & RUTA
1516 E HILLCREST ST SUITE 307
ORLANDO, FL 32803

FENDER, GEORGE S *(AC R000606)*
SUITE 208
227 MAGNOLIA NORTH
ORLANDO, FL 32801

FENNELL, D TOM *(AC 4452)*
839 BLACKWODD DR
LAKE WALES, FL 33853

FENNELL, NANCY P *(AC 3883)*
2825 WOODHILL RD
JOHNSON CITY, TN 37601

FENTON, RICHARD E *(AC 2026)*
P O BOX 1222
DADE CITY, FL 33525

FERGUSON, RUSSELL C *(AC 2738)*
3358 PORTAL DRIVE WEST, #307
COLORADO SPRINGS, CO 80909

FERLITA, PAUL J *(AC 2028)*
1111 EXCHANGE NATL BANK BLDG
TAMPA, FL 33602

FERLITA, SALVATORE S *(AC 3131)*
3037 W KENNEDY BLVD
TAMPA, FL 33609

FERLITA, WILLIAM J *(AC 1133)*
1111 EXCHANGE NATL BANK BLDG
TAMPA, FL 33602

FERN, RONALD N *(AC 1093)*
1100 NE 125TH STREET SUITE 201
NORTH MIAMI, FL 33161

FERNADEZ-CEBALLOS,MANUEL H *(AC 6343)*
10899 SW 68TH DRIVE
MIAMI, FL 33173

FERNANDEZ, ALFRED J *(AC 4735)*
1805 ROSWELL ROAD #38-A
MARIETTA, GA 30060

FERNANDEZ, CANDIDO *(AC 3233)*
1138 NE 158TH STREET APT E-108
NORTH MIAMI BEACH, FL 33160

FERNANDEZ, CHARLES J *(AC R000496)*
C/O PEAT MARWICK MITCHELL & CO
1000 BRICKELL AVENUE
MIAMI, FL 33131

FERNANDEZ, EDDY F *(AC 3581)*
2416 SW 124 LANE
MIAMI, FL 33175

FERNANDEZ, ENRIQUE F *(AC R001386)*
10510 SW 119TH STREET
MIAMI, FL 33176

FERNANDEZ, LUIS III *(AC 5122)*
1735 SW 13TH STREET
MIAMI, FL 33145

FERNANDEZ, MAYNARD L *(AC 2144)*
P O BOX 4118
TAMPA, FL 33607

FERNANDEZ, RENE G *(AC 2401)*
P O DRAWER 1509
WEST PALM BEACH, FL 33402

FERNANDEZ, SERGIO R *(AC 3034)*
SUITE 2000
ONE SE THIRD AVENUE
MIAMI, FL 33131

FERRARO, VINCENT *(AC 4453)*
ROUTE 5 BOX 506 E
PLANT CITY, FL 33566

FERREE, ELIZABETH BEAM *(AC 5948)*
2580 EAST BAY ISLE DRIVE SE
ST PETERSBURG, FL 33705

FERRIL, ROBERT C *(AC 3035)*
3780 GATEWOOD DRIVE
PENSACOLA, FL 32504

FERRIS, ROBERT D *(AC 1867)*
LOVELACE ROBY & COMPANY
P O BOX 700
SARASOTA, FL 33578

FERRISS, W D *(AC 3036)*
C/O CHERRY, BEKAERT & HOLLAND
1151 CNA TOWER
ORLANDO, FL 32801

FERRO, MANUEL JR *(AC 2616)*
2900 FIRST FEDERAL BLDG
MIAMI, FL 33131

FETHERMAN, CRAIG A *(AC 3515)*
1744 ROSSHIRE COURT
LAKELAND, FL 33803

FEUER, LESTER *(AC 831)*
1401 NW 17TH AVENUE
MIAMI, FL 33125

FEUER, LINDA SUE *(AC 6006)*
1851 NE 168TH STREET #B-1
NORTH MIAMI BEACH, FL 33162

FEUERBERG, PAUL R *(AC R000740)*
8624 CLARIDGE DRIVE
MIRAMAR, FL 33023

FICARRA, FRANK A *(AC 3885)*
2023 9TH STREET
SARASOTA, FL 33577

FIELD, ERNEST E *(AC R001005)*
P O BOX 15487
ORLANDD, FL 32808

FIELD, GARY W *(AC 5009)*
USMCA-B-CAO
APO NEW YORK, NY 09034

FIELDBINDER, WILLIAM C *(AC R000488)*
6519 NEWBERRY ROAD #1011
GAINESVILLE, FL 32601

FIELDER, JAMES M *(AC 1387)*
3511 NAKORA DRIVE
TAMPA, FL 33618

FIELDER, JAMES M JR *(AC 4147)*
RDUTE 1 BOX 233A
LAKESHORE ROAD
TAMPA, FL 33612

FIGUEROA, MANUEL *(AC 4310)*
7435 SW 129 COURT
MIAMI, FL 33183

FILLMORE, FREDERICK R *(AC R001145)*
P O BOX 380052
MIAMI, FL 33138

FILLOY, JOSEPH M *(AC R000454)*
C/O ROSEN AND FILLOY
25 SOUTHEAST 2ND AVE SUITE 900
MIAMI, FL 33131

FINAN, THOMAS P *(AC 2994)*
SUITE 2000
ONE SE THIRD AVENUE
MIAMI, FL 33131

FINDLAY, JON C *(AC 1740)*
SUITE 2000 FIRST FEDERAL BLDG
1 SE 3RD AVENUE
MIAMI, FL 33131

FINDLAY, THOMAS W *(AC R001081)*
1420 MONTE CARLO DRIVE
CLEARWATER, FL 33516

FINE, LOUIS *(AC 653)*
350 LINCOLN ROAD
MIAMI BEACH, FL 33139

FINE, MARC J *(AC 2806)*
5700 NE 4TH CT
MIAMI, FL 33137

FINE, NATHAN *(AC R001313)*
661 NE 105TH STREET
NORTH MIAMI BEACH, FL 33179

FINK, HOWARD N *(AC R001067)*
16215 NE 18TH COURT
NORTH MIAMI BEACH, FL 33162

FINKEL, MARK J *(AC 2327)*
6321 SW 93RD CT
SOUTH MIAMI, FL 33143

FINKELSTEIN, ALAN N *(AC 2739)*
291 SW 27 AVE
MIAMI, FL 33135

FINKELSTEIN, ALFRED *(AC 724)*
2500 DOUGLAS RD
CORAL GABLES, FL 33134

FINKELSTEIN, HARRY *(AC R000455)*
4900 MCKINLEY STREET
HOLLYWOOD, FL 33021

FINLEY, JANE B *(AC 3661)*
PEAT, MARWICK, MITCHELL & CO
1000 BRICKELL AVENUE
MIAMI, FL 33131

FINLEY, LARRY G *(AC 5775)*
7515 SW 52ND COURT
MIAMI, FL 33143

FINN, BILLIE W *(AC 5776)*
1111 COLUMBUS OULEVARD
CORAL GABLES, FL 33134

FIRMENT, W TIMOTHY *(AC 5589)*
7360 N. KENDALL DRIVE
MIAMI, FL 33156

FISCHER, BYRON R *(AC 3234)*
1932 TYLER STREET SUITE 215
P O BOX 1020
HOLLYWOOD, FL 33022

FISCHER, GARY D *(AC 4737)*
801 N MAGNOLIA AVE
ORLANDO, FL 32803

FISCHER, JIMMY C *(AC 1371)*
3315 HENDERSON BLVD
TAMPA, FL 33609

FISCHER, RICHARD B *(AC R001337)*
7214 NW 77TH STREET
TAMARAC, FL 33319

FISHER, CHARLES B *(AC R000076)*
FEDERATION OF POLICE BLDG
1100 NE 125TH ST SUITE 108
NORTH MIAMI, FL 33161

FISHER, JOSEPH L *(AC 5123)*
1100 NE 125TH STREET
NORTH MIAMI, FL 33161

FISHER, KENNETH G *(AC 2529)*
POST OFFICE BOX 768
CAPE CORAL, FL 33904

FISHER, LAWRENCE L *(AC R001146)*
4001 NW 93 AVENUE
SUNRISE, FL 33321

FISHER, RAYMOND L *(AC 4379)*
589 NW 62ND STREET
MIAMI, FL 33150

FISHMAN, JULIUS *(AC R001006)*
230-174TH STREET
MIAMI BEACH, FL 33160

FISK, ALAN C *(AC 4738)*
211 S TENNESSEE STREET
LAKELAND, FL 33801

FISKE, ALAN P *(AC 1600)*
C/O BRICELL EXECUTIVE TOWER
1428 BRICKELL AVE, SUITE 618
MIAMI, FL 33131

FITE, H G *(AC R000601)*
C/O WOLF & COMPANY
400 COLONY SQUARE SUITE 1901
ATLANTA, GA 30361

FITELL, BRUCE *(AC R001314)*
7706 SW 140TH AVENUE
MIAMI, FL 33183

FITZGERALD, JOHN PATRICK *(AC 5995)*
13454 S.W. 71ST STREET
MIAMI, FL 33183

FITZGERALD, KEVIN E *(AC 3235)*
713 FOREST HILLS DR
BRANDON, FL 33511

FITZGERALD, MARTIN F *(AC R001326)*
112 SWEETWATER HILLS DRIVE
LONGWOOD, FL 32750

FITZPATRICK, BILL F *(AC 2740)*
4900 BAYOU BLVD
PENSACOLA, FL 32503

FITZPATRICK, ELAINE G *(AC 5662)*
3106 WEST RIVERCOVE STREET
TAMPA, FL 33614

FITZPATRICK, JOHN M *(AC 808)*
P O BOX 1449
SANFORD, FL 32771

FLANAGAN, JAMES A JR *(AC 2837)*
421 E. ALAMEDA DRIVE
TEMPE, AZ 85282

FLANAGAN, JOHN R *(AC 3886)*
3148 S GATE CIRCLE
SARASOTA, FL 33579

FLANAGAN, WESLEY E *(AC 3516)*
13804 CHERRY CREEK DRIVE
TAMPA, FL 33618

FLASHER, PAUL E II *(AC 4739)*
964 GASTON PLACE
TAMPA, FL 33604

FLAWS, MAGNUS JR *(AC 2185)*
P O BOX 944
TAMPA, FL 33601

FLEDER, SAMUEL *(AC R000769)*
SUITE 208 MERCEDE SOUTH BLDG
2740 E OAKLAND PARK BLVD
FT LAUDERDALE, FL 33306

FLEISCHMANN, PAUL L *(AC R000255)*
1900 MAIN STREET
SARASOTA, FL 33577

FLEMINGS, RICHARD D *(AC 1627)*
5420 BAY CENTER DRIVE
TAMPA, FL 33609

FLETCHER, CASEY ALAN *(AC 6498)*
7514 B NEEDLE LEAF
TAMPA, FL 33617

FLETCHER, DEAN R *(AC 1798)*
200 NORTH MAITLAND AVENUE
WINTER PARK, FL 32789

FLETCHER, JOHN C *(AC 4604)*
13312 WOOLWORTH AVENUE
OMAHA, NB 68144

FLETCHER, JOHN C JR *(AC 4605)*
377 AHERN STREET
ATLANTIC BEACH, FL 32233

FLETCHER, LARRY A *(AC 2530)*
9780 SW 122TH STREET
MIAMI, FL 33156

FLETCHER, NANCY TURNBULL *(AC 5682)*
PROVIDENT LIFE & ACCIDENT INS
FOUNTAIN SQUARE
CHATTANOOGA, TN 37402

FLETCHER, WALLACE W *(AC R000248)*
FLETCHER & JOHNS
ROOM 200 FIRST NAT BANK BLDG
STUART, FL 33494

FLIEDER, CLAIR E *(AC R000358)*
P O BOX 306
MERRITT ISLAND, FL 32952

FLISCHEL, LETETIA M *(AC 4455)*
141 COCOANUT AVE
ENGLEWOOD, FL 33533

FLISCHEL, RAYMOND W *(AC 4741)*
141 COCOANUT AVENUE
ENGLEWOOD, FL 33533

FLOURNOY, JAMES MICHEAL *(AC 6344)*
107 CAMBRIDGE CIRCLE
APARTMENT D
CLEARWATER, FL 33519

FLOWERS, MICHAEL G *(AC 4742)*
3213 WINDWARD LANE
TALLAHASSEE, FL 32301

FLOWERS, ROBERT J *(AC 3887)*
460 SE ST LUCIE BLVD
STUART, FL 33494

FLURY, RICHARD M JR *(AC 3517)*
1275 NE 173RD STREET
NORTH MIAMI BEACH, FL 33162

FLY, J W *(AC 219)*
2050 FAWSETT ROAD
WINTER PARK, FL 32789

FLYNN, PAUL E *(AC R001169)*
425 MONTROSE
TEMPLE TERRACE, FL 33617

FOELGNER, CAL O *(AC 5777)*
2745-58TH AVENUE SOUTH
ST PETERSBURG, FL 33712

FOLEY, WILLIAM T *(AC 6215)*
8201-37TH AVENUE NORTH
ST PETERSBURG, FL 33710

FOLKEN, DENNIS N *(AC 1090)*
C/O COOPERS & LYBRAND
THE HARTFORD BUILDING
ORLANDO, FL 32801

FOLLENSBEE, GREGORY RICHARD *(AC 6070)*
2353 VINKARA DRIVE
TALLAHASSEE, FL 32303

FOLLMER, FRED C *(AC R001122)*
14541 BAY HILLS DRIVE NORTH
LARGO, FL 33540

FOLSOM, KENDRICK H JR *(AC 3037)*
7600 RED ROAD SUITE 214
SOUTH MIAMI, FL 33143

FOODMAN, STANLEY I *(AC 3597)*
7765 SW 86 STREET
MIAMI, FL 33143

FORD, JAMES W JR *(AC 1303)*
308 ST LAWRENCE DRIVE
SILVER SPRING, MD 20901

FORD, WILLIAM ANDREW *(AC 5590)*
320 NW 206TH TERRACE
MIAMI, FL 33169

FOREMAN, DONALD G *(AC 4148)*
C/O ODOM & CO
1420 S FIRST STREET
LAKE CITY, FL 32055

FOREMAN, EDWIN A *(AC 2054)*
4039 OLD MILL COVE TRAIL EAST
JACKSONVILLE, FL 32211

FORER, HENRY D *(AC 981)*
SUITE 2000
ONE SE THIRD AVENUE
MIAMI, FL 33131

FORGET, ROBERT J *(AC 5778)*
8203 NW 71ST AVENUE
TAMARAC, FL 33319

FORLENZA, RANDOLPH M *(AC 6300)*
13315 SW 108 COURT
MIAMI, FL 33176

FORMAN, MARTIN JOSEPH *(AC 6346)*
10920 SW 105TH AVENUE
MIAMI, FL 33176

FORMAN, MAX *(AC 1299)*
POST OFFICE BOX 1156
CORAL GABLES, FL 33134

FORNESS, A W JR *(AC 2263)*
PO BOX 2808
ORLANDO, FL 32802

FORREST, JAMES E *(AC R000536)*
531 FOXGLOVE ROAD
VENICE, FL 33595

FORRET, PETER B *(AC R000523)*
1348 HIGHFIELD DRIVE
CLEARWATER, FL 33518

FORST, GARY *(AC 4456)*
9145 SW 179TH STREET
MIAMI, FL 33157

FORTNER, CHARLES E *(AC 5124)*
325 A WEST MARIANA
NORTH FT MYERS, FL 33903

FOSHEE, JOHN D *(AC 2426)*
P O BOX A
FT MYERS, FL 33902

FOSTER, CHARLES C *(AC 2055)*
6207 LAKE TAHOE DRIVE
JACKSONVILLE, FL 32216

FOSTER, RICHARD J SR *(AC R000859)*
519 OAKWOOD COURT
ALTAMONTE SPRINGS, FL 32701

FOUNTAIN, JAMES R JR *(AC 1922)*
11916 LOCH NESS
DALLAS, TX 75218

FOUST, V J *(AC 2617)*
960 WEST PARK PLACE
DE LAND, FL 32720

FOUT, CHARLES E *(AC 4457)*
5241 PALIMINO DRIVE
R R 1 755-4
MELBOURNE, FL 32935

FOWLER, SANDRA DAUBIN *(AC 6499)*
2406 KANSAS AVENUE
HOMESTEAD A F B, FL 33030

FOX, ARTHUR E *(AC R000071)*
245 SE 1ST STREET
MIAMI, FL 33131

FOX, CHARLES JAMES JR *(AC 6071)*
118 PRESSVIEW AVENUE
LONGWOOD, FL 32750

FOX, DOROTHEA M *(AC 4149)*
640 LANDER ROAD
WINTER PARK, FL 32792

FOX, LOUIS J *(AC 3236)*
10800 SW BARBURN BOULEVARD
APARTMENT 15
PORTLAND, OR 97219

FOX, MARK *(AC R000112)*
SUITE 909 SARASOTA BANK BLDG
1605 MAIN STREET
SARASOTA, FL 33577

FOX, MARSHALL S *(AC 3237)*
2200 CENTURY PARKWAY
SUITE 470
ATLANTA, GA 30345

FOX, WILBERT S *(AC R000648)*
327 OFFICE PLAZA SUITE 107
TALLAHASSEE, FL 32301

FOYO, FELICIANO M *(AC 6072)*
7740 SW 29TH STREET
MIAMI, FL 33155

FRAMKE, ARTHUR N *(AC 1338)*
P O BOX 85
MIAMI, FL 33156

FRANCE, DANIEL A *(AC 4458)*
AMBERLANDS APT 30-U
CROTON-ON-HUDSON, NY 10520

FRANCES, MATT E *(AC 3888)*
1721 SW 99 PLACE
MIAMI, FL 33165

FRANCIS, HARRY D *(AC 4380)*
1591 SOUTH LANE AVENUE
APT 113T
JACKSONVILLE, FL 32210

FRANCIS, WILLIAM J *(AC R000718)*
2609 CLEVELAND HEIGHTS BLVD
LAKELAND, FL 33803

FRANCO, ISAAC *(AC 4459)*
1040 NE 174TH STREET
NORTH MIAMI BEACH, FL 33162

FRANK, CHESTER L JR *(AC 4640)*
818 -13TH STREET, WEST
BRADENTON, FL 33505

FRANK, HOWARD S *(AC R000926)*
10745 SOUTHWEST 74TH COURT
MIAMI, FL 33156

FRANK, WM H *(AC 2531)*
6011 RODMAN STREET
HOLLYWOOD, FL 33023

FRANKENBERG, DON R *(AC 3816)*
8164 COACHLIGHT CIRCLE
SEMINOLE, FL 33542

FRANKLAND, G T *(AC 3038)*
PRICE WATERHOUSE & CO
60 BROAD STREET
NEW YORK, NY 10004

FRANKLIN, JOHN H JR. *(AC R000315)*
PEAT MARWICK MITCHELL & CO
SUITE 2700 INDEPENDENT SQUARE
JACKSONVILLE, FL 32202

FRANKLIN, LEO B *(AC R001123)*
4100 TIVOLI COURT
LAKE WORTH, FL 33460

FRANKLIN, ROBERT MURRAY *(AC R001218)*
6865 BAY DRIVE APT 3B
MIAMI BEACH, FL 33139

FRANKS, TIMOTHY UPTON *(AC 6501)*
2835 PARKWAY BOULEVARD
ALLENTOWN, PA 18104

FRANQUI, JACQUELINE MARIE *(AC 5416)*
5525 SW 41ST STREET #117
PEMBROKE PINES, FL 33023

FRANTZMAN, JEFFREY A *(AC 4150)*
291 SW 27 AVE
MIAMI, FL 33135

FRASER, WAYNE N *(AC 1647)*
P O BOX 14455
ST PETERSBURG, FL 33731

FRASHER, RUBERT H *(AC R000349)*
2208 EAST HILLCREST AVENUE
ORLANDO, FL 32803

FRAZEE, DENNIS LEE *(AC 6346)*
2957 ROUEN STREET
WINTER PARK, FL 32789

FRAZEE, ROGER T *(AC 3662)*
861 29TH AVENUE NORTH
ST PETERSBURG, FL 33704

FRAZIER, JOHN DWIGHT *(AC 6347)*
P.O. BOX 2922
VERO BEACH, FL 32960

FREDEL, LESTER *(AC 875)*
P O BOX 3980
MIAMI, FL 33101

FREED, MICHAEL W *(AC 4460)*
4221 KENT AVENUE
METAIRIE, LA 70002

FREEDLINE, YALE *(AC 2248)*
5313 LAGORCE DRIVE
MIAMI BEACH, FL 33140

FREEDMAN, LAWRENCE R *(AC 4658)*
6366 SW 11TH STREET
MIAMI, FL 33144

FREEDMAN, LESLIE J *(AC R000545)*
8821 SW 69TH COURT
MIAMI, FL 33156

FREEMAN, ALAN C *(AC 3327)*
7723 SW 178 STREET
MIAMI, FL 33157

FREEMAN, ALAN L *(AC 1799)*
4500 BISCAYNE BLVD
MIAMI, FL 33137

FREEMAN, DANIEL C JR *(AC 3039)*
303 E SEMORAN BLVD
SUITE 300-H
ALTAMONTE SPRINGS, FL 32701

FREEMAN, JOHN F JR *(AC 1205)*
100 NE 3RD AVENUE
FT LAUDERDALE, FL 33301

FREEMAN, LEWIS B *(AC 3663)*
217 PALERMO AVENUE
CORAL GABLES, FL 33134

FREEMAN, NEIL DAVID *(AC 6502)*
6938 SUNRISE COURT
CORAL GABLES, FL 33133

FREEMAN, PAUL H *(AC 4062)*
7400 SW 172 STREET
MIAMI, FL 33157

FREEMAN, ROBERT ALAN *(AC 5417)*
ROUTE 6 BOX 316 P4
TALLAHASSEE, FL 32301

FREEMAN, WILBUR S *(AC 815)*
3659 HOLLY GROVE AVENUE
JACKSONVILLE, FL 32217

FREIDIN, HOWARD *(AC 3040)*
746 W 49 STREET
MIAMI BEACH, FL 33140

FREISTAT, WARREN C *(AC 4461)*
1820 SO FEDERAL HIGHWAY
POMPANO BEACH, FL 33062

FRENCH, DANIEL K *(AC 4743)*
2900 FIRST FEDERAL BLDG
MIAMI, FL 33131

FRENCH, EDWIN COPELAND *(AC 6073)*
1621 42ND STREET
WEST PALM BEACH, FL 33407

FRENCH, GARY L *(AC 4381)*
P.O. BOX 2640
TAMPA, FL 33617

FRENCH, GORDON *(AC 2838)*
7378 SW 80TH STREET PLAZA
APT 260
MIAMI, FL 33143

FRENCH, JEFFREY R *(AC 5125)*
611 MAGNOLIA ROAD
TAMPA, FL 33606

FRETWELL, JOHN C *(AC 4382)*
10718 DRUMMOND ROAD
TAMPA, FL 33615

FREUND, IRWIN B *(AC 5779)*
9830 SW 194TH STREET
MIAMI, FL 33157

FREY, ROBERT H *(AC R001153)*
5208 BON VIVANT DRIVE APT 31
TAMPA, FL 33603

FREY, SAMUEL *(AC R000197)*
P O BOX 4249
FT LAUDERDALE, FL 33304

FRICK, MICHAEL F *(AC 5010)*
P O BOX 12523
PENSACOLA, FL 32573

FRIED, JANET G *(AC 4151)*
2001 CAPE BEND AVENUE
TAMPA, FL 33612

FRIEDBERG, ALAN HOWARD *(AC 5717)*
4800 NW 39TH STREET
GAINESVILLE, FL 32601

FRIEDLAND, MAURICE *(AC 1145)*
9703 S DIXIE HWY
MIAMI, FL 33156

FRIEDLAND, ROGER B *(AC 5780)*
PO BOX 129
COCOA, FL 32922

FRIEDLANDER, NORRIS L *(AC 796)*
951 NE 167TH ST
NORTH MIAMI BEACH, FL 33162

FRIEDLANDER, PHILIP H *(AC 5781)*
9431 SW FOURTH STREET
APARTMENT 401
MIAMI, FL 33174

FRIEDMAN, HOWARD R *(AC 3664)*
16924 NE 19TH AVE
MIAMI, FL 33162

FRIEDMAN, JEFFREY A *(AC R000756)*
12421 SW 47TH STREET
MIAMI, FL 33175

FRIEDMAN, JEROME *(AC R000860)*
700 COCOPLUM CIRCLE
FT LAUDERDALE, FL 33324

FRIEDMAN, MILTON *(AC R000536)*
4225 TAYLOR STREET
HOLLYWOOD, FL 33021

FRIEDMAN, MILTON G *(AC 3132)*
PASADENA PROFESSIONAL BLDG
PO BOX 8008
HOLLYWOOD, FL 33024

FRIESNER, BRUCE D *(AC R000465)*
5105 PARK ROAD
HOLLYWOOD HILLS, FL 33021

FRITZ, BLAINE A *(AC 5782)*
1012 PANFERIO DRIVE
PENSACOLA, FL 32561

FRITZ, WILLIAM W *(AC 4462)*
RD 1 BOX 381
LINDEN, PA 17744

FROHME, KIRK L *(AC 3518)*
920 NW 151 STREET
MIAMI, FL 33169

FROHME, LORAL *(AC 4512)*
920 NW 151ST STREET
MIAMI, FL 33169

FROMBERG, LYNN W *(AC 1717)*
M102 BISCAYNE BLDG
10 W FLAGLER STREET
MIAMI, FL 33130

FROMBERG, MARK S *(AC 4894)*
1141 NW 89TH TERRACE
PEMBROKE PINES, FL 33023

FRUTCHEY, HAROLD B *(AC 4383)*
401 EAST STREET
ALTAMONTE SPRINGS, FL 32701

FRUTIGER, DONALD U JR *(AC 4744)*
9021 SW 197TH STREET
MIAMI, FL 33157

FRYER, BYRD C JR *(AC 1122)*
1720 DOGWOOD PLACE
JACKSONVILLE, FL 32210

FUENTE, JOSE E *(AC 3775)*
350 SEVILLA SUITE 100
CORAL GABLES, FL 33134

FUKELMAN, JUAN C *(AC 2741)*
2150 DOUGLAS ROAD
CORAL GABLES, FL 33134

FULDAUER, JONATHAN DAVID *(AC 6503)*
4408 THIRD AVENUE SOUTH
ST PETERSBURG, FL 33711

FULFORD, ROBERT M *(AC 4152)*
4332 DEKALB AVENUE
JACKSONVILLE, FL 32207

FULLER, DORAN G *(AC 5301)*
861 FRANKLIN ROAD APT 17-10
MARIETTA, GA 30062

FULLER, LARRY EDWIN *(AC 6074)*
6190-31ST AVENUE NORTH
ST PETERSBURG, FL 33711

FULLER, RICHARD J *(AC R001136)*
801 WEST BAY DRIVE SUITE 313
LARGO, FL 33540

FULLER, THOMAS C *(AC 2689)*
DEPT OF ACCT
FLORIDA ATLANTIC UNIVERSITY
BOCA RATON, FL 33431

FUNK, MARY E *(AC 3889)*
630 WREN AVENUE
MIAMI SPRINGS, FL 33166

FURLONG, JAMES J *(AC 3665)*
192 TOLLGATE TRAIL
LONGWOOD, FL 32750

FURLONG, JANE P *(AC 1551)*
P O BOX 3883
TALLAHASSEE, FL 32303

FURLONG, WILLIAM L *(AC R000989)*
2623 N MONROE STREET
TALLAHASSEE, FL 32303

FURMAN, EDWARD J *(AC 5011)*
ROUTE 1 BOX 722
SUMMERFIELD, FL 32691

FURMAN, RICHARD A *(AC 4463)*
7001 LAKE ELEANOR DRIVE
SUITE 154
ORLANDO, FL 32809

FURMAN, RICHARD I *(AC 934)*
900 WEST 49TH STREET
HIALEAH, FL 33012

FURMAN, STUART K *(AC 3426)*
104 NICOLE LANE
LONGWOOD, FL 32750

FURNAS, WILLIAM M *(AC 2867)*
P O BOX 98
EUSTIS, FL 32726

FUSSELL, CLYDE W *(AC R000951)*
3640 N 46TH AVENUE
HOLLYWOOD, FL 33021

FUTTERMAN, MARTIN L *(AC R000952)*
12785 CYPRESS ROAD KEYSTONE PO
NORTH MIAMI, FL 33161

FUTTERMAN, NOEL B *(AC 4909)*
919 UNIVERSITY DRIVE
STATE COLLEGE, PA 16801

GABOARDI, CHARLES J *(AC 5127)*
4911 NW 40TH TERRACE
GAINESVILLE, FL 32601

GABRIELSON, CHARLES H *(AC 2348)*
801 NORTH MAGNOLIA AVENUE
ORLANDO, FL 32803

GADDONI, WILLIAM LOUIS *(AC 6348)*
2600 EXUMA ROAD
WEST PALM BEACH, FL 33406

GADNEY, EUGENE *(AC R000177)*
1173 NE CLEVELAND STREET
CLEARWATER, FL 33515

GAFFNEY, JOHN F *(AC 5128)*
400 NW 93 AVENUE
PEMBROKE PINES, FL 33023

GAINES, JEFFERSON JR *(AC 5129)*
P O BOX 5
BOCA GRANDE, FL 33921

GALBUT, RUSSELL W *(AC 5130)*
721 WASHINGTON AVE
MIAMI BEACH, FL 33139

GALE, ERIC MICHAEL *(AC 6247)*
8109 WESTBOURNE DRIVE
PENSACOLA, FL 32506

GALGANO, JAMES VINCENT *(AC 5418)*
9455 W FLAGLER STREET #705
MIAMI, FL 33174

GALIGER, JOHN H *(AC 5783)*
5735 FIRST STREET NE
ST PETERSBURG, FL 33703

GALITZER, JOSHUA S *(AC R000927)*
1075 NORTHEAST 176TH STREET
NORTH MIAMI BEACH, FL 33162

GALLAGHER, JOHN O *(AC 4163)*
201 S PINELLAS AVE
TARPON SPRINGS, FL 33589

GALLAGHER, PATRICK L *(AC R001068)*
P O BOX 3068
TAMPA, FL 33601

GALLAGHER, WM P *(AC 1045)*
P O BOX 749
PENSACOLA, FL 32594

GALLER, PETER COOPER *(AC 6504)*
1840 NE 142ND STREET
APARTMENT PH17
NORTH MIAMI, FL 33181

GALLINAR, PEDRO M *(AC 3343)*
POST OFFICE BOX 23010
FT LAUDERDALE, FL 33303

GALLOWAY, PHILIP BUFORD *(AC 6505)*
6705 FINCANNON ROAD
JACKSONVILLE, FL 32211

GALLUPS, WILLIAM C *(AC 1146)*
SCHOOL OF BUSINESS FSU
TALLAHASSEE, FL 32306

GALLUZZO, RICHARD A. *(AC 5419)*
310 S.W. 10TH TERRACE
HALLANDALE, FL 33009

GAMBLE, ERICK F *(AC 5420)*
1133 LOUISIANA AVENUE
SUITE 211
WINTER PARK, FL 32789

GANDOL, JOSE F *(AC 6075)*
11501 N.W. 21ST STREET
PEMBROKE PINES, FL 33023

GANDY, BONNIE THOMAS *(AC 6076)*
6766 CIRCLE J ROAD
TALLAHASSEE, FL 32303

GANDY, CHARLES R *(AC 991)*
7990 SW 89 TER
MIAMI, FL 33156

GANTERT, PETER *(AC 5302)*
2389 SE 13TH STREET
POMPANO BEACH, FL 33062

GANTT, RAGAN DANIEL *(AC 6077)*
9780 SW 118TH STREET
MIAMI, FL 33176

GANTZ, LEE M *(AC 4154)*
479 S ESPLANADE DRIVE
MIAMI SPRINGS, FL 33166

GARAND, JOHN J *(AC 4464)*
9441 SW 106 AVE
MIAMI, FL 33176

GARCES, SERGE E *(AC 2349)*
APARTADO AEREO 604
MEDELLIN COLOMBIA
SOUTH AMERICA,

GARCIA-FRUTOS, JOSE M *(AC R001345)*
1528 SEVILLA AVENUE
CORAL GABLES, FL 33134

GARCIA-SERRA, MARIO J *(AC 5683)*
725 FERNWOOD ROAD
KEY BISCAYNE, FL 33149

GARCIA, CARLOS E *(AC 3328)*
554 SW 6 ST
MIAMI, FL 33130

GARCIA, CESAR ANGEL *(AC 5421)*
P O BOX 17101
JACKSONVILLE, FL 32216

GARCIA, FEDERICO *(AC 5422)*
5800 WEST 14TH LANE
HIALEAH, FL 33012

GARCIA, FRANK D *(AC 6349)*
3020 NW 3RD STREET
MIAMI, FL 33125

GARCIA, JOSE M *(AC 4465)*
10745 SW 110TH TERRACE
MIAMI, FL 33156

GARCIA, LUIS *(AC 3189)*
2305 SAN JOSE CIRCLE
TAMPA, FL 33609

GARCIA, MANUEL *(AC 4745)*
2561 PINE TREE DRIVE
MIAMI BEACH, FL 33140

GARCIA, MANUEL *(AC 5784)*
1401 NW 17TH AVENUE
MIAMI, FL 33125

GARCIA, MARIA D *(AC 3521)*
637 SEVILLA AVENUE
CORAL GABLES, FL 33134

GARCIA, NORBERTO *(AC 3190)*
3750 SW 104 AVENUE
MIAMI, FL 33165

GARDINER, IRVING *(AC 1207)*
1410 ANCONA AVENUE
CORAL GABLES, FL 33146

GARDINER, JOHN H *(AC 755)*
1325 W COLONIAL DRIVE
ORLANDO, FL 32804

GARDNER, DONALD F JR *(AC 3041)*
8995 SW 83 STREET
MIAMI, FL 33173

GARDNER, KAY CHANDLER *(AC 5591)*
2451 LAUDER DRIVE
MAITLAND, FL 32751

GARDNER, LLOYD *(AC 3042)*
8725 SW 83RD STREET
MIAMI, FL 33173

GARDNER, ROBERT L *(AC 2145)*
1185 KNOLL DRIVE W
JACKSONVILLE, FL 32205

GARDNER, WILLIAM H *(AC 2868)*
P O BOX 1368
TALLAHASSEE, FL 32302

GARNER, JIM L *(AC 5785)*
PO BOX 327
PANAMA CITY, FL 32401

GARRARD, ALBERT J *(AC 4746)*
1514 NIRA ST
JACKSONVILLE, FL 32207

GARRARD, OSCAR J III *(AC 3666)*
2121 CORPORATE SQ BLVD
JACKSONVILLE, FL 32216

GARRETT, DAVID A *(AC 3191)*
C/O PRICE WATERHOUSE & CO
121 PARK CENTER PLAZA P O B-2C
SAN JOSE, CA 95109

GARRETT, MICHAEL W. *(AC 5423)*
1800 ATLANTIC BOULEVARD
JACKSONVILLE, FL 32207

GARRETT, WILLIAM R *(AC 1294)*
3601 SWANN AVENUE
TAMPA, FL 33609

GARRISON, EDWIN B *(AC 5131)*
3833 BARDKALE COURT
JACKSONVILLE, FL 32211

GARSON, MURRAY L *(AC 1373)*
6129 LEESBURG PIKE
FALLS CHURCH, VA 22041

GARTENLAUB, JAY *(AC R001154)*
7320 S.W. 13TH STREET
FT LAUDERDALE, FL 33317

GARTSIDE, FREDERICK N JR *(AC 1585)*
1230 HENDRICKS AVENUE
JACKSONVILLE, FL 32207

GASSER, MICHAEL JOSEPH *(AC 6078)*
6721 SW 11TH STREET
PLANTATION, FL 33317

GASSLER, JAMES LAURENCE *(AC 6079)*
1350 NE 50TH COURT #406
FT LAUDERDALE, FL 33334

GASSNER, ELLIOTT S *(AC 2146)*
SUITE 503
700 CENTRAL AVE
ST PETERSBURG, FL 33701

GASSNER, WALTER S *(AC R000044)*
SUITE 503
700 CENTRAL AVENUE
ST PETERSBURG, FL 33701

GASTON, ANNE H *(AC 4747)*
6974 SW 151ST STREET
MIAMI, FL 33158

GASTON, PETER J *(AC 2618)*
6974 SW 151ST STREET
MIAMI, FL 33158

GATCH, ROBYN *(AC 6352)*
540 ORANGE DRIVE
ALTAMONTE SPRINGS, FL 32701

GATES, RICHARD CRANE *(AC 6080)*
1208 MARINE WAY
NORTH PALM BEACH, FL 33408

GAUGHRAN, HAROLD L *(AC R001060)*
1401 SOUTH OCEAN BOULEVARD
POMPANO BEACH, FL 33062

GAULDIN, DAVID P *(AC 4606)*
BOX 6333
TITUSVILLE, FL 32780

GAUSE, EARLISH M *(AC 1388)*
1420 S FIRST STREET
LAKE CITY, FL 32055

GAUTHIER, MARTIN JULIEN *(AC 5949)*
6984 12TH TERRACE NO
ST PETERSBURG, FL 33710

GAVALAS, STEVE NICHOLAS *(AC 6506)*
1220 EXCH NATIONAL BANK BLDG
TAMPA, FL 33602

GAWTHROP, HEROLD GENE *(AC 5592)*
113 98TH AVENUE NORTH
ST PETERSBURG, FL 33702

GAY, JAMES O JR *(AC 2619)*
1703 NORTH MAIN STREET
KISSIMMEE, FL 32741

GAY, ROBERT EDWARD *(AC 6081)*
6904 MANATEE AVENUE WEST
APARTMENT 4-B
BRADENTON, FL 33505

GAYER, HENRY *(AC 5132)*
11341 NW 30 ST
SUNRISE, FL 33323

GEAKE, JOHN D *(AC 1100)*
1425 NW 203 ST
MIAMI, FL 33169

GEANAKDS, JOHN T *(AC 4956)*
3098 RDBERTA STREET
LARGD, FL 33540

GEER, BRUCE G *(AC 2869)*
2100 NURSERY ROAD
910 MARINE BANK BUILDING
TAMPA, FL 33602

GELLER, ROBERT *(AC R000113)*
900 PAN AM BANK BUILDING
ORLANDO, FL 32801

GELLIS, HAROLD A *(AC 3043)*
1303 CAMROSE ROAD
RICHMOND, VA 23229

GENTRY, ELBERT C *(AC 1275)*
2117 TOWN
PENSACDLA, FL 32505

GENTRY, J N *(AC 3667)*
P O BOX 623
MILTON, FL 32570

GENZ, PETER JOHN *(AC 5684)*
6100 12TH STREET SOUTH
APARTMENT 205
ST PETERSBURG, FL 33705

GEDRGE, JAMES L *(AC 3817)*
P D BOX 2
GAINESVILLE, FL 32601

GEDRGE, JDHN B *(AC 2402)*
P D BOX 1458
MERRITT ISLAND, FL 32952

GEDRGE, JOHN L *(AC 3192)*
POST DFFICE BDX 1479
CHARLOTTE, NC 28282

GEDRGE, RONALD L *(AC 3891)*
7312 SW 127 PLACE
MIAMI, FL 33183

GERARD, HELEN A *(AC 3892)*
C/O J K LASSER & CO
3319 MAGUIRE SUITE 227
ORLANDO, FL 32803

GERBER, MARTIN *(AC 2690)*
1926 HOLLYWOOD BLVD
HOLLYWOOD, FL 33020

GERHARDT, MITCHELL BRUCE *(AC R001364)*
5655 SW 100 TERRACE
MIAMI, FL 33156

GERKE, JOHN E *(AC 3336)*
C/O RMIC
P D BOX 2514
WINSTDN-SALEM, NC 27102

GERSON, DONALD M *(AC 2403)*
8251 SW 92ND AVENUE
MIAMI, FL 33143

GERSON, GARY R *(AC 851)*
GARY R GERSON & COMPANY PA
666 71ST ST
MIAMI BEACH, FL 33141

GETTIS, STANLEY H JR *(AC 1538)*
MALLAH, FURMAN & CO. CPA
900 WEST 49TH STREET
HIALEAH, FL 33012

GETZLER, JDSEPH W *(AC 1274)*
633 NE 167TH ST
NDRTH MIAMI BEACH, FL 33162

GIBBS, JUDITH ANN *(AC 6216)*
1220 FDNTAINE ROAD
LEXINGTON, KY 40502

GIBBS, RAYMOND L *(AC R000706)*
5695 NORTH KENDALL DRIVE
MIAMI, FL 33156

GIBSON, HAROLD G *(AC 757)*
1111 EXCHANGE NATL BANK BLDG
TAMPA, FL 33602

GIBSON, JAMES W JR *(AC 5133)*
1426 CHESHIRE ROAD
JACKSONVILLE, FL 32207

GIBSON, WILLIAM M JR *(AC 3134)*
5100 N FEDERAL HIGHWAY
SUITE 204
FT LAUDERDALE, FL 33308

GIDMAN, JUSTIN V *(AC 4369)*
6831 PINEHURST DRIVE
MIAMI, FL 33115

GIES, LARRY R *(AC 2742)*
1840 HURON TRAIL
MAITLAND, FL 32761

GIL, DENNIS *(AC 4155)*
1211 N WESTSHORE SUITE 305
TAMPA, FL 33607

GILBERT, DONALD E *(AC 418)*
P O BDX 308
FT MYERS, FL 33902

GILBERT, GLEN R *(AC 2950)*
11010 S W 131ST TERR
MIAMI, FL 35176

GILBERT, RICHARD E *(AC R001219)*
12914 IXORA CIRCLE
NDRTH MIAMI, FL 33181

GILBERTSON, STEPHEN W *(AC 5786)*
1121 EAST BROWARD BOULEVARD
FT LAUDERDALE, FL 33301

GILDERSLEEVE, DONALD R *(AC 1868)*
1107 AI DUPONT BLDG
MIAMI, FL 33131

GILES, GORDON L *(AC 728)*
108 SE 8TH AVENUE
SUITE 203
FT LAUDERDALE, FL 33301

GILES, JAMES C *(AC 5134)*
P O BOX 885
ST AUGUSTINE, FL 32084

GILKISON, CHARLES L *(AC 5135)*
ROUTE 1 BDX 4
TAMPA, FL 33612

GILL, STEVEN ROY *(AC 6082)*
P O BOX 1226
PUNTA GDRDA, FL 33950

GILLARD, DENNIS R *(AC 4749)*
606 SPRING LAKE CIRCLE
OCOEE, FL 32761

GILLIAM, C KEVIN *(AC 5136)*
828 MALLARD RDAD
COCOA, FL 32922

GILLIAM, JOHN W *(AC 1448)*
2149 FIRST STREET
POST OFFICE BOX 341
FT MYERS, FL 33902

GILLIAM, REXFORD W *(AC 321)*
P O BOX A
FT MYERS, FL 33902

GILLILAND, DONALD J *(AC 4466)*
1110 SARASOTA BANK BUILDING
SARASDTA, FL 33580

GILLIS, FRANKLIN MARK *(AC 6083)*
22 CATHEDRAL PLACE
ST AUGUSTINE, FL 32084

GILLMAN, H L *(AC 1477)*
307 HYDE PARK AVENUE
TAMPA, FL 33606

GILLMAN, JEFFRY I *(AC 1969)*
7800 RED ROAD SUITE 115
MIAMI, FL 33143

GILLMAN, JOHN B *(AC 2229)*
1846 HOLLY OAKS RAVINE DR
JACKSONVILLE, FL 32225

GILLMAN, LOUIS *(AC 244)*
7800 RED ROAD SUITE 115
SOUTH MIAMI, FL 33143

GILMER, PHIL B *(AC R000733)*
9628 ILEX CIRCLE SOUTH
PALM BEACH GARDENS, FL 33410

GILSTRAP, JAMES J *(AC 5137)*
3005 BEAUCLERC OAKS DR SOUTH
JACKSONVILLE, FL 32217

GINSBURG, DENNIS *(AC R001298)*
7740 CAMINO REAL G-209
MIAMI, FL 33143

GIORGIANNI, JOHN M *(AC 3522)*
837 ACAPULCO ROAD
JACKSONVILLE, FL 32216

GIRARDIN, PETER L *(AC 2056)*
P O BOX A
FT MYERS, FL 33902

GIRTMAN, IVA H *(AC 6787)*
635 ORANGE VALLEY LANE
LAKELAND, FL 33803

GIRTMAN, WILLIAM L *(AC 4156)*
635 ORANGE VALLEY LANE
LAKELAND, FL 33803

GIRVIN, JAMES S *(AC 6788)*
P O BOX 524
WINTER GARDEN, FL 32787

GIUNTA, DAVID R *(AC 3893)*
2601 N W 47TH LANE
FT LAUDERDALE, FL 33313

GIUNTA, BAM A *(AC 1971)*
P O BOX 18265
TAMPA, FL 33609

GIUNTA, VINCENT J *(AC 3238)*
510 TERRACE HILL DR
TEMPLE TERRACE, FL 33617

GIVENS, GARY R *(AC 4751)*
5614 CAPRI RD
JACKSONVILLE, FL 32210

GIVENS, JOHN J *(AC 3669)*
220 MARYLAND DRIVE
LAKE WORTH, FL 33460

GIVENS, MICHAEL R *(AC 6353)*
3261 UNIVERSITY BLVD,NORTH
APARTMENT 226
JACKSONVILLE, FL 32211

GIVENS, RICHARD E *(AC 4752)*
3105 LAKE SHORE DRIVE
TALLAHASSEE, FL 32303

GIVENS, WAYNE KEITH *(AC 6354)*
7947 LAFFIT DRIVE
JACKSDNVILLE, FL 32217

GLACKMAN, ALAN S. *(AC 5424)*
1939 SANS SOUCI BOULEVARD
NORTH MIAMI, FL 33181

GLANCE, PAUL L *(AC 4157)*
410 CITY NAT BANK
2701 LEJEUNE RDAD
CORAL GABLES, FL 33134

GLANZ, MAL *(AC R001155)*
10252 SW 127 PL
MIAMI, FL 33186

GLASS, MICHAEL JOSEPH *(AC 5425)*
111 MADISON STREET SUITE 2400
TAMPA, FL 33602

GLASSERMAN, IRVING *(AC 2743)*
650 N E 173RD TERRACE
MIAMI, FL 33162

GLAUSER, STUART H *(AC R001082)*
14650 SW 86TH STREET
MIAMI, FL 33183

GLEASON, JOHN S *(AC 3670)*
400 CAMIND GARDENS BOULEVARD
BOCA RATON, FL 33431

GLEICHER, MICHAEL *(AC 4748)*
1760 NW 85TH AVENUE
PEMBROKE PINES, FL 33023

GLENN, ROGER D *(AC 6279)*
1402 NW 8TH STREET
DANIA, FL 33004

GLENN, SAMUEL P *(AC 3774)*
5420 COMMUNITY CIRCLE
JACKSONVILLE, FL 32207

GLICK, MAURICE E *(AC R000256)*
3421 SW 50TH TERRACE
FT LAUDERDALE, FL 33314

GLICKMAN, PHILLIP L *(AC 4084)*
3944 NE 167 STREET APT 105
NORTH MIAMI BEACH, FL 33162

GLICKSTEIN, GERALD H *(AC 2230)*
3920 CANO COURT
JACKSONVILLE, FL 32217

GLICKSTEIN, MARTIN R *(AC 3671)*
1725 BALTIMORE DRIVE
ORLANDO, FL 32810

GLINSKY, MICHAEL *(AC 5426)*
1191 NE 175TH STREET
NDRTH MIAMI BEACH, FL 33162

GLISSON, ROBERT O *(AC 5012)*
824 E SILVER SPRINGS BLVD
OCALA, FL 32670

GLOVER, DUDLEY *(AC 415)*
P O BOX 24144
TAMPA, FL 33622

GLUECKAUF, LINDA L *(AC 5303)*
8860 FOUNTAINEBLEAU BOULEVARD
MIAMI, FL 33172

GOAR, JAMES C *(AC 1954)*
1110 SARASOTA BANK BLDG
SARASOTA, FL 33577

GOAZIOU, WILLIAM J *(AC 6084)*
7516 MEADOW DRIVE
TAMPA, FL 33615

GOBLE, RICHARD E *(AC R001038)*
3611-18TH AVENUE WEST
BRADENTON, FL 33505

GODOWN, BTANLEY B *(AC 4384)*
2549 59TH AVENUE SOUTH
ST PETERSBURG, FL 33712

GODWIN, ARTHUR T *(AC 5789)*
907 WINCHESTER COURT
BRANDON, FL 33511

GODWIN, DAVID C *(AC 4467)*
RT 1 BOX 191C
MAITLAND, FL 32761

GOECKEL, STANLEY B *(AC 5138)*
494 BEACH AVENUE
ATLANTIC BEACH, FL 32233

GOETZ, MARTIN J JR *(AC R000257)*
10626 NE 10TH PLACE
MIAMI SHORES, FL 33153

GOFF, HOWARD W *(AC 1586)*
611 MAGNOLIA
TAMPA, FL 33606

GOFF, MARK T *(AC 5139)*
4240 BIXBY CIRCLE
PENSACOLA, FL 32504

GOFF, WILLIAM S *(AC 4158)*
1709 MOSHER DRIVE
DRLANDO, FL 32810

GOLA, JOSEPH JR *(AC R000302)*
80 NE 4TH AVENUE
DELRAY BEACH, FL 33445

GOLD, MARTIN *(AC 2620)*
8625 SW 44TH STREET
MIAMI, FL 33155

GOLDBERG, ALAN M *(AC 3135)*
17971 BISCAYNE BOULEVARD
SUITE 121
NORTH MIAMI, FL 33160

GOLDBERG, HARVEY B *(AC 2621)*
950 N FEDERAL HWY
POMPANO BEACH, FL 33062

GOLDBERG, JOHN D *(AC 5140)*
GURLAND & GOLDBERG, SUITE 503
2500 E HALLANDALE BEACH BLVD
HALLANDALE, FL 33009

GOLDBERG, LEO *(AC R000546)*
1885 N E 121ST STREET
NORTH MIAMI, FL 33167

GOLDEN, ROBERT L *(AC 3894)*
7521 GRANDVIEW BLVD
MIRAMAR, FL 33023

GOLDRICH, WILLIAM *(AC R001315)*
2451 BRICKELL AVENUE APT 9-D
MIAMI, FL 33131

GOLDRING, BARRY *(AC 5427)*
12550 BISCAYNE BLVD SUITE 605
NORTH MIAMI, FL 33181

GOLDSCHLAGER, LEO *(AC R001137)*
4140 NW 44TH AVENUE
LAUDERDALE LAKES, FL 33309

GOLDSTEIN, BARRY J *(AC R000547)*
C/O ALEXANDER GRANT & CO
1000 BRICKELL AVENUE
MIAMI, FL 33131

GOLDSTEIN, BARRY L *(AC R001245)*
19751 SOUTHWEST 84TH AVENUE
MIAMI, FL 33189

GOLDSTEIN, CHARLES Z *(AC R000051)*
501 A SURF AVENUE
BROOKLYN, NY 11224

GOLDSTEIN, DONALD JAY *(AC R001156)*
8300 NW 7TH STREET
CDRAL SPRINGS, FL 33065

GOLDSTEIN, IRVIN M *(AC 631)*
299 ALHAMBRA CIRCLE ROOM 218
CORAL GABLES, FL 33134

GOLDSTEIN, JACK *(AC R001083)*
18971 NORTH MIAMI AVENUE
BLDG 6 APT 101
NORTH MIAMI BEACH, FL 33169

GOLDSTEIN, JACK I *(AC 3044)*
7200 GRANDVIEW BOULEVARD
MIRAMAR, FL 33023

GOLDSTEIN, MICHAEL B *(AC 1485)*
ONE BISCAYNE TOWER SUITE 1700
MIAMI, FL 33131

GOLDSTEIN, PAUL ALAN *(AC 6355)*
P.O. BOX 3426
ORLANDO, FL 32802

GOLDSTEIN, PHILIP *(AC R000399)*
4500 BISCAYNE BLVD
MIAMI, FL 33137

GOLDSTEIN, ROBERT D *(AC R000842)*
ALEXANDER GRANT & COMPANY
39TH FLOOR, PRUDENTIAL PLAZA
CHICAGO, IL 60601

GOLDSTEIN, STANLEY B *(AC 1113)*
201 ALHAMBRA CIRCLE
CORAL GABLES, FL 33134

GOLDSTON, STEVEN *(AC 3672)*
SUITE 1007 GREATER MIAMI FED B
200 SOUTHEAST FIRST STREET
MIAMI, FL 33131

GOLDSTRICH, DAVID J *(AC 1563)*
291 SW 27 AVE
MIAMI, FL 33135

GOLTZ, BARBARA J *(AC 3673)*
306 E MERIDIANNA
TALLAHASSEE, FL 32303

GOLUB, JOSEPH *(AC 1532)*
1428 BRICKELL AVE
MIAMI, FL 33131

GOLUBSKI, ROBERT L *(AC 3895)*
7220 POINEIANA COURT
MIAMI LAKES, FL 33014

GOMES, CHARLES L *(AC 2622)*
15930 SW 96 AVE
MIAMI, FL 33157

GOMEZ, JOSE L *(AC 3896)*
C/O ALEXANDER GRANT & COMPANY
1000 BRICKELL AVENUE
MIAMI, FL 33131

GOMEZ, MARITZA M. *(AC 5428)*
2621 S.W. 33RD COURT
MIAMI, FL 33133

GOMILLION, AUBREY E *(AC 903)*
P O BOX 12684
PENSACOLA, FL 32574

GONZALEZ, AVEL A *(AC 4468)*
12942 SW 49TH TERRACE
MIAMI, FL 33175

GONZALEZ, BLANCA M *(AC 3344)*
435 ZAMORA AVENUE
CORAL GABLES, FL 33134

GONZALEZ, CARLOS E *(AC 4632)*
10850 WEST FLAGLER
APARTMENT D-204
MIAMI, FL 33144

GONZALEZ, FLORENTINO L *(AC 2746)*
250 W 47TH STREET
HIALEAH, FL 33012

GONZALEZ, HERNAN *(AC 5429)*
ARTHUR ANDERSON & COMPANY
1666 K STREET NORTHWEST
WASHINGTON, DC 20006

GONZALEZ, JORGE B *(AC 3136)*
435 ZAMORA AVENUE
CORAL GABLES, FL 33134

GONZALEZ, JOSE A *(AC 2449)*
21 SE 1ST AVENUE
MIAMI, FL 33131

GONZALEZ, MANUEL A *(AC 3897)*
5834 SW 50TH TERR
MIAMI, FL 33155

GONZALEZ, MARIA P *(AC R001301)*
9145 FONTAINEBLEAU BLVD #7
MIAMI, FL 33174

GONZALEZ, PEDRO V *(AC 4159)*
175 EAST 51ST PLACE
HIALEAH, FL 33012

GONZALEZ, RAFAEL E *(AC 3674)*
1622 PONCE DE LEON BOULEVARD
CORAL GABLES, FL 33134

GONZALEZ, RENE D. *(AC 5430)*
270 E 3 STREET
APARTMENT 4
HIALEAH, FL 33010

GOODBREAD, MICHAEL E *(AC 3675)*
10781 HIGH RIDGE ROAD
JACKSONVILLE, FL 32225

GOODEN, BENJAMIN F *(AC 2057)*
2850-A SW 18TH STREET
FT LAUDERDALE, FL 33309

GOODING, THOMPSON HAGOOD JR *(AC 6217)*
P O BOX 464
CHAPEL HILL, NC 27514

GOODKIN, MORRIS *(AC R000148)*
927 LINCOLN ROAD
MIAMI BEACH, FL 33139

GOODMAN, CHARLES *(AC 1888)*
SUITE 204-920 SO DADELAND BLVD
DADELAND TOWERS NORTH
MIAMI, FL 33156

GOODMAN, RICHARD I *(AC 1135)*
1504 AI DUPONT BLDG
MIAMI, FL 33131

GOODWIN, HARRY J *(AC 876)*
135 WEST 60TH STREET
HIALEAH, FL 33012

GOODWIN, HERMAN JR *(AC 3898)*
1414 SHADY ACRES LANE
APOPKA, FL 32703

GOOLSBY, EDWARD L *(AC 4160)*
6207 NORTHWEST 124TH STREET
GAINESVILLE, FL 32605

GOORLAND, BRUCE D *(AC 3342)*
POST OFFICE BOX 1900
25 SOUTH ANDREWS AVENUE
FT LAUDERDALE, FL 33302

GORDEN, WILLIAM P *(AC 1359)*
255 ALHAMBRA CIRCLE
SUITE 230
CORAL GABLES, FL 33134

GORDIMER, RICHARD *(AC R000798)*
C/O ALEXANDER GRANT & CO
PO BOX 3068
TAMPA, FL 33601

GORDON, HAROLD C *(AC 575)*
P O BOX 12523
PENSACOLA, FL 32573

GORDON, KENNETH T *(AC 2744)*
525 NORTHLAKE BOULEVARD
NORTH PALM BEACH, FL 33408

GORDON, PATRICIA L O *(AC 5790)*
2400 PGA BLVD SUITE 3
PALM BEACH GARDENS, FL 33410

GORDON, REED D *(AC 5141)*
1680 NE 135TH STREET
SUITE 105 E
NORTH MIAMI, FL 33181

GORDON, RICHARD B *(AC 3428)*
13820 SW 84TH AVENUE
MIAMI, FL 33158

GORDON, RICHARD W *(AC 732)*
951 FLORIDA NATL BANK BLDG
JACKSONVILLE, FL 32202

GORDON, STANLEY *(AC R000724)*
400 N MILLS AVENUE
ORLANDO, FL 32803

GORDON, THOMAS K *(AC 2951)*
3997 RAINTREE RD
JACKSONVILLE, FL 32211

GORDON, WILLIAM THOMAS III *(AC 5685)*
516-15 ORANGE DRIVE
ALTAMONTE SPRINGS, FL 32701

GORMAN, FRANK *(AC R000861)*
1420 SOUTH BAYSHORE DRIVE
APARTMENT #1001
MIAMI, FL 33131

GORMAN, GEORGE W *(AC 1869)*
765 CURTISS PARKWAY APT 404
MIAMI SPRINGS, FL 33166

GORMAN, MICHAEL E *(AC 4753)*
1900 PALM CITY ROAD APT 15-I
STUART, FL 33494

GORRIZ, DOMINGO *(AC 4754)*
7210 SW 131ST AVENUE
MIAMI, FL 33183

GOSNEY, JOHN L *(AC 5791)*
2080 LOS LOMAS DRIVE
CLEARWATER, FL 33515

GOTTLIEB, ALLAN E *(AC 3329)*
10854 N KENDALL DRIVE
APT 104-3
MIAMI, FL 33176

GOTTLIEB, IRVING J *(AC R000032)*
1320 SOUTH DIXIE HIGHWAY
CORAL GABLES, FL 33146

GOTTLIEB, MURRAY J *(AC R000079)*
ONE FINANCIAL PLAZA
FT LAUDERDALE, FL 33394

GOULD, BLAIR H *(AC 4755)*
C/O COOPERS & LYBRAND
ONE FINANCIAL PLAZA SUITE 2500
FT LAUDERDALE, FL 33311

GOULD, JAMES G *(AC 3193)*
2422 WILLOW AVE
TALLAHASSEE, FL 32303

GOUZ, BONNIE ELLEN *(AC 6356)*
6951 SW 58TH COURT
DAVIE, FL 33314

GOWER, HUGH A *(AC R000329)*
ARTHUR ANDERSEN & CO
25 DARK PLACE NE
ATLANTA, GA 30303

GRACE, RICHARD C *(AC 762)*
C/O PEAT MARWICK MITCHELL & CO
1000 BRICKELL AVE 10TH FLOOR
MIAMI, FL 33131

GRADER, SUSAN L *(AC 5142)*
5220 BON VIVANT DRIVE APT 54
TAMPA, FL 33603

GRAHAM, BARBARA ANN *(AC 5593)*
800 WEST AVENUE PH 21
MIAMI BEACH, FL 33139

GRAHAM, DARYL G. *(AC 5431)*
7004 CARDINALWOOD COURT
ORLANDO, FL 32808

GRAHAM, DAVID P *(AC 5143)*
4659 FRANCES DRIVE
DELRAY BEACH, FL 33444

GRAHAM, DAVID W *(AC 3176)*
FORNESS, GRAHAM & COMPANY PA
P O BOX 2808
ORLANDO, FL 32802

GRAHAM, GEORGE G *(AC 453)*
846 INGRAHAM BLDG
MIAMI, FL 33131

GRAHAM, JAMES O JR *(AC 2148)*
1709 WICKERSHAM
ARLINGTON, TX 76014

GRAHAM, JOHN H JR *(AC 2264)*
P O BOX 4989
CLEARWATER, FL 33518

GRAHAM, JUANITA A *(AC 4756)*
8775 PARK BOULEVARD #201
MIAMI, FL 33172

GRAHAM, PHILIP L *(AC R000359)*
16457 WEST DIXIE HIGHWAY
NORTH MIAMI BEACH, FL 33160

GRAHAM, PHYLLIS JEANETT M *(AC 4385)*
11101 N. 19TH STREET
TAMPA, FL 33612

GRAHAM, ROBERT J *(AC 2149)*
315 PALERMO AVENUE
CORAL GABLES, FL 33134

GRAHM, JOE L *(AC 5013)*
720 NW 97TH TERRACE
PEMBROKE PINES, FL 33023

GRAINGER, JAMES D *(AC 1751)*
1320 SOUTH DIXIE HIGHWAY
SUITE 921
CORAL GABLES, FL 33146

GRAMLING, JAMES E *(AC 2058)*
POST OFFICE BOX 789
TAMPA, FL 33601

GRAMLING, JOSEPH M *(AC 3899)*
624 RED ROBIN ROAD
SEFFNER, FL 33584

GRAND, LEONARD *(AC 1065)*
2500 E HALLANDALE BEACH BLVD
SUITE 711
HALLANDALE, FL 33009

GRANGER, ANDREW L *(AC 3900)*
2616 MISSION ROAD APT 106
TALLAHASSEE, FL 32304

GRANGER, COURTENAY L *(AC 2952)*
704 BROCE DRIVE
BLACKSBURG, VA 24060

GRANGER, PATRICIA A *(AC 5014)*
3114 E. 51ST APT. 108
TULSA, OK 74105

GRANGER, PATSY D *(AC 4977)*
APT J-102
4517 ROME AVENUE
TAMPA, FL 33603

GRANT, ALICIA B *(AC 3875)*
8880 OLD KINGS ROAD SOUTH
APARTMENT 53W
JACKSONVILLE, FL 32217

GRANT, ESTHER BRADEN *(AC R001021)*
13711 JOYCE DRIVE
LARGO, FL 33540

GRANT, LORETT WADE *(AC 6509)*
P.O. BOX 17108
PENSACOLA, FL 32522

GRANT, PAUL A *(AC 3523)*
8880 OLD KINGS ROAD SOUTH
APARTMENT 53W
JACKSONVILLE, FL 32217

GRANT, WILLIAM EDWARD JR *(AC 6085)*
8566 79TH AVENUE NORTH
SEMINOLE, FL 33542

GRAU, ANTONIO S *(AC 2623)*
6853 LOCH NESS DRIVE
MIAMI LAKES, FL 33014

GRAVELY, ROBERT T *(AC 773)*
P O BOX 1387
TALLAHASSEE, FL 32302

GRAVES, JAMES R JR *(AC 1476)*
P O BOX 277-L
WABASSO, FL 32970

GRAVES, KENNETH BARRY *(AC 6086)*
131 NE 38TH STREET
FT LAUDERDALE, FL 33334

GRAVIER, LEONARDO *(AC 2844)*
4011 ALHAMBRA CIRCLE
CORAL GABLES, FL 33146

GRAY, HOWARD W *(AC 362)*
P O BOX 999
GAINESVILLE, FL 32601

GRAY, RICHARD M *(AC 1502)*
P O BOX 331
JACKSONVILLE, FL 32201

GRAY, ROBERT N *(AC 4469)*
1685 EDEN COURT
CLEARWATER, FL 33516

GRAY, SAMUEL ANDREW *(AC 2126)*
C/O GDS
7521 NW 77TH TERRACE
MIAMI, FL 33166

GRAYSON, ALAN N *(AC 1840)*
C/O RONDER AND RONDER CPA'S
103-111 HURLEY AVENUE
KINGSTON, NY 12401

GREEN, CATHERINE E *(AC 5946)*
720 SW 34TH STREET #43
GAINESVILLE, FL 32607

GREEN, CHALMERS W JR *(AC 4161)*
3480 SE 18TH AVENUE
GAINESVILLE, FL 32601

GREEN, CURTIS J JR *(AC 2995)*
1300 NW 6TH STREET
P O BOX 1616
GAINESVILLE, FL 32601

GREEN, JOHN L *(AC 3360)*
6915 SWALLOW
HOUSTON, TX 77017

GREEN, NORMAN L *(AC 783)*
1428 BRICKELL AVE
MIAMI, FL 33131

GREEN, STEPHEN C *(AC 4162)*
705 MIDDLEBROOK CIRCLE
TALLAHASSEE, FL 32303

GREENAWALT, RICHARD G *(AC R000446)*
1415 SE SUNRISE BOULEVARD
FT LAUDERDALE, FL 33304

GREENBERG, CARY *(AC R001084)*
47 MADRID LANE
DAVIE, FL 33324

GREENBERG, JACQUELINE DAVIE *(AC 6350)*
ONE SE THIRD AVENUE
SUITE 2000
MIAMI, FL 33131

GREENBERG, MARTIN F *(AC R000360)*
7671 SW 102 PLACE
MIAMI, FL 33157

GREENBERG, NANCY *(AC 6351)*
4921 JACKSON STREET
HOLLYWOOD, FL 33021

GREENBERGER, HARRY P *(AC 603)*
14604 DEL PRADO
DALLAS, TX 75240

GREENBURG, FRANCES ARLENE *(AC 6248)*
1840 NE 142 STREET APT GS
NORTH MIAMI, FL 33181

GREENE, CLARENCE R *(AC R000625)*
TOUCHE ROSS & CO.
444 BRICKELL AVENUE, 3RD FLOOR
MIAMI, FL 33131

GREENE, JACK I *(AC 616)*
P O BOX 729
SANFORD, FL 32771

GREENE, JEFFREY H *(AC 3901)*
4050 NORTH 50TH AVENUE
HOLLYWOOD, FL 33021

GREENE, SAM T *(AC 1033)*
109 SE 1ST AVE
OCALA, FL 32670

GREENE, SINGLETON L *(AC 535)*
P O BOX 468
DAYTONA BEACH, FL 32015

GREENHUT, ALFRED *(AC R000862)*
2681 SOUTH COURSE DRIVE
POMPANO BEACH, FL 33060

GREENLEE, HERBERT J *(AC 1230)*
P O BOX 400
CLERMONT, FL 32711

GREENMAN, IRVING *(AC R001108)*
444 BRICKELL AVE SUITE 811
MIAMI, FL 33131

GREENWALD, DANIEL D *(AC 2745)*
4500 BISCAYNE BLVD
MIAMI, FL 33137

GREENWALD, DANIEL F *(AC R001147)*
12910 SW 84TH STREET
MIAMI, FL 33183

GREENWALD, RICHARD D *(AC 2208)*
3939 SEARS ROAD
COLUMBUS, GA 31907

GREENWALD, VICTOR *(AC R000898)*
C/O J K LASSER & CO
1428 BRICKELL AVENUE
MIAMI, FL 33131

GREENWELL, WILLIAM T *(AC 5144)*
14120 LAKE CHILDS COURT
MIAMI LAKES, FL 33014

GREER, JOAN V *(AC 2996)*
3068 WINDFIELD CIRCLE
TUCKER, GA 30084

EGG, BRADLEY CUMMINGS *(AC 5594)*
701 SOUTHWEST 132NO PLACE
MIAMI, FL 33183

EGG, JOHN ROGER *(AC 6474)*
7W-8880 OLD KINGS ROAD,SOUTH
ACKSONVILLE, FL 32217

EGG, PAUL PENDLETON *(AC 5686)*
715 NORTH GOLDENROD ROAD
APARTMENT O
ORLANDO, FL 32807

EGORY, DONALD P *(AC 4163)*
61 AUBURN ORIVE
AKE WORTH, FL 33460

EGORY, THOMAS H *(AC 2027)*
O BOX 12346
T PETERSBURG, FL 33730

EINER, ANDREW B III *(AC 3137)*
440 NW FOURTH STREET
LANTATION, FL 33313

ENADIER, EDWARD J *(AC 2404)*
401 INOEPENOENT SQUARE
ACKSONVILLE, FL 32202

ENOUGH, GERALD TAYLOR *(AC R001282)*
30 OCEAN ORIVE
ORTH PALM BEACH, FL 33408

IECO, FRANK V *(AC 2350)*
O PEAT MARWICK MITCHELL & CO
00 BRICKELL AVENUE
IAMI, FL 33131

IEPER, SIMON B *(AC 3583)*
41 NW 108TH TERRACE
EMBROKE PINES, FL 33023

IER, CHARLES HUBERT JR *(AC 6357)*
22 SHETLANO ROAO
ACKSONVILLE, FL 32211

IER, HUELAN H *(AC 2953)*
7 VIHLEN ROAD
ANFORD, FL 32771

IERSON, PAULETTE E *(AC 5015)*
1 LITTLE WEKIVA ROAO
LTAMONTE SPRINGS, FL 32701

IFFIN, EDWARD R *(AC 1564)*
5 NE 91ST STREET
IAMI SHORES, FL 33138

IFFIN, HAROLD H *(AC 1360)*
55 COURT ST
O BOX 6086
LEARWATER, FL 33518

IFFIN, JAMES B *(AC 1669)*
441 SW 84TH COURT
IAMI, FL 33157

IFFIN, RAYMOND E *(AC 1429)*
O BOX 380
AMPA, FL 33601

IFFITHS, JAMES R *(AC R000609)*
55 WOODLEIGH ORIVE WEST
ACKSONVILLE, FL 32211

IFFITHS, TIMOTHY M *(AC 4164)*
11 EXCHANGE BANK BUILDING
AMPA, FL 33602

ILL, IRVING *(AC R000802)*
16 NW 55TH AVENUE
ORT LAUOERDALE, FL 33313

IMALDO, SUSANA R *(AC 5687)*
01 SW 89TH COURT
PARTMENT 212
IAMI, FL 33173

IMSHAW, CHRISTOPHER K. *(AC R001202)*
ST BANK & TRUST BLOG STE 615
0 E PALMETTO PARK ROAD
OCA RATON, FL 33432

IMSLEY, WILLIAM O *(AC 4165)*
6 CENTRAL AVENUE
UITE 600
INTER HAVEN, FL 33880

ISSOM, JAMES A *(AC 1923)*
O BOX 477
USKIN, FL 33570

OCHOWSKI, GERARD E *(AC 4978)*
752 HUNTLEY LANE
ARASOTA, FL 33580

OOEN, ALFRED *(AC 826)*
65 ANGLA ORIVE
MYRNA, GA 30080

OFF, MARLIN H *(AC 4757)*
01 NW 45TH STREET APT 3
OMPANO BEACH, FL 33064

OH, JOHN H *(AC 1075)*
NE FINANCIAL PLAZA SUITE 1802
T LAUOERDALE, FL 33396

OMER, ROY D *(AC 4910)*
951 MIRUELO CIRCLE
ACKSONVILLE, FL 32217

GROOM, GARY L *(AC 3902)*
R3 BOX 193A
MIOOLEBURY, IN 46540

GROOVER, CHARLES S *(AC 1821)*
720 UNITEO FIRST FEOERAL BLDG
SARASOTA, FL 33577

GROSS, BERNARD *(AC R001170)*
1681 N.W. 70TH AVENUE
PLANTATION, FL 33313

GROSS, GARY R *(AC 4407)*
305 GALEN ORIVE #203
KEY BISCAYNE, FL 33149

GROSS, JORGE A *(AC 4166)*
1408 SOUTH BAYSHORE ORIVE
APT 1106
MIAMI, FL 33131

GROSSFELD, SIDNEY L *(AC R000843)*
8740 NORTH KENDALL ORIVE
SUITE 218
MIAMI, FL 33176

GROSSMAN, JAN HARVEY *(AC 5432)*
709 SANTANOER AVENUE
CORAL GABLES, FL 33134

GROVER, RANDALL L *(AC 2532)*
737 FLORIOA NATIONAL BANK BLDG
JACKSONVILLE, FL 32202

GRUBBS, DENNIS J *(AC 5145)*
11350 NW 31ST PLACE
SUNRISE, FL 33323

GRUBBS, DOROTHY B *(AC 4167)*
11804 SW 99 AVE
MIAMI, FL 33156

GRUBER, FREDRIC F *(AC R000405)*
P O BOX 111
OAYTONA BEACH, FL 32015

GRUBER, MARKUS K *(AC 4758)*
7400 STIRLING ROAD APT 628
HOLLYWOOO, FL 33024

GRUBER, RICHARD CHARLES *(AC R001365)*
4230 NW 21 STREET #240
FT LAUOEROALE, FL 33313

GRUNDWERG, MOSES J *(AC 873)*
608 AINSLEY BUILOING
MIAMI, FL 33132

GRUSHOFF, KENNETH J *(AC 4759)*
7932 SW 3RO CT
NORTH LAUOEROALE, FL 33068

GUALARIO, ANTHONY JOSEPH *(AC 5718)*
PO BOX 2716
NAPLES, FL 33940

GUARDADO, JULIO L *(AC 4470)*
7200 SOUTHWEST 58TH STREET
MIAMI, FL 33143

GUEMPLE, ROY R *(AC R001366)*
267 CASTILIAN COURT
WINTER PARK, FL 32792

GUERIN, LEO JOHN JR *(AC 6358)*
1411C ARIES LANE
CLEARWATER, FL 33515

GUERIN, WHITCOMB H *(AC 4760)*
118 NORTH ROSS STREET
AUBURN, AL 36830

GUERRA, MARCOS A *(AC 2747)*
PAN AMERICAN BANCSHARES INC
P O BOX 3131/150 SE THIRO AVEN
MIAMI, FL 33101

GUIDA, ANGELO *(AC 507)*
POST OFFICE BOX 18265
TAMPA, FL 33609

GUIDO, GENE J *(AC 770)*
2601 E OAKLANO PARK BLVO #302
FT LAUOEROALE, FL 33306

GULLEDGE, JAMES D *(AC R000480)*
INTL MINERALS & CHEM CORP
245 PARK AVENUE
NEW YORK, NY 10017

GUND, CHARLES F *(AC R000013)*
P O BOX 12523
PENSACOLA, FL 32573

GUND, FREDERICK G *(AC 3677)*
POST OFFICE BOX 12523
PENSACOLA, FL 32573

GUND, TED G *(AC 4471)*
POST OFFICE BOX 12523
PENSACOLA, FL 32573

GUNDEL, RICHARD FREDERICK *(AC 6218)*
1442 AMBASSADOR ORIVE
CLEARWATER, FL 33516

GUNDIAN, JULIO C *(AC F001008)*
9120 S.W. 9TH TERRACE
MIAMI, FL 33134

GUNN, GUNN, MARSHALL D JR *(AC 5792)*
3822 PACKARO DRIVE
JACKSONVILLE, FL 32216

GUNNELL, CASEY L *(AC 4168)*
319 CLEMATIS STREET SUITE 900
WEST PALM BEACH, FL 33401

GUNSHANAN, JAMES B *(AC R001069)*
6778 PATRICK HENRY LANE
ORLANOO, FL 32809

GUNTER, CARL M *(AC 5929)*
312 MYRTLE ORIVE
THOMASVILLE, GA 31792

GUNTER, MARJORIE M *(AC 4472)*
10320 SW 121ST STREET
MIAMI, FL 33156

GUPTON, TIMOTHY C *(AC 4081)*
211 NW 43 PLACE
POMPANO BEACH, FL 33064

GUREVITZ, RICHARD S *(AC 3240)*
13025 S.W. 107TH COURT
MIAMI, FL 33176

GURINSKY, ISAAC *(AC 5433)*
1337 N.W. FIRST STREET
APT 9
MIAMI, FL 33125

GURLAND, BARRY T *(AC 3904)*
% LAVENTHOL & HORWATH
201 ALHAMBRA CIRCLE
CORAL GABLES, FL 33134

GUSKY, CHARLES B *(AC 2351)*
SUITE 2000
ONE SE THIRO AVENUE
MIAMI, FL 33131

GUSTASON, RONALD W *(AC R001346)*
6308 PANTHER ORIVE
FT MYERS, FL 33901

GUSTAVSON, KENNETH T *(AC 3524)*
550 COTTONWOOO CIRCLE
BOLINGBROOK, IL 60439

GUTHRIE, HOWARD E *(AC 1587)*
115 CRAWFORO BOULEVARO
BOCA RATON, FL 33432

GUTHRIE, MARY S *(AC 6087)*
C/O TOUCHE ROSS & CO
INO EQUARE, ONE INO OR, #2801
JACKSONVILLE, FL 32202

GUTTENMACHER, DAVID *(AC 630)*
6111 TWIN LAKES ORIVE
SOUTH MIAMI, FL 33143

GUTTENMACHER, EDWARD P *(AC 3905)*
7745 SW 86 STREET
MIAMI, FL 33143

GUTTMANN, EVELYN LINDA *(AC 6088)*
952 BRIARWOOO LANE
ALTAMONTE SPRINGS, FL 32701

GUY, JOSEPH F *(AC 2093)*
GEORGIA STATE UNIVERSITY
UNIVERSITY PLAZA
ATLANTA, GA 30303

GUY, WOODVILLE W *(AC R000350)*
2440 E COMMERCIAL BLVO
FT LAUOEROALE, FL 33308

GUZMAN, MIGUEL A *(AC 2870)*
1675 PALM BEACH LAKES BLVO
SUITE 1001
WEST PALM BEACH, FL 33401

HAAS, JON R *(AC 5146)*
500 SHAOOW CAKES BLVO
BUILOING 4 APT 42
ORMONO BEACH, FL 32074

HABER, MARTIN E *(AC 3194)*
C/O LAVENTHOL ANO HORWATH
999 SOUTH BAYSHORE DRIVE
MIAMI, FL 33131

HABIB, STEVEN M *(AC 4169)*
1350 NE 119 STREET
NORTH MIAMI, FL 33161

HACKER, EDWARD F *(AC 2748)*
2804 FOUNTAIN BLVO
TAMPA, FL 33609

HACKETT, VINCENT T *(AC 5793)*
3801 ALHAMBRA CIRCLE
CORAL GABLES, FL 33134

HACKNEY, ALFRED J *(AC 702)*
1262 3RO ST SO
NAPLES, FL 33940

HACKNEY, ALFRED J II *(AC 4473)*
1262 THIRO STREET SOUTH
NAPLES, FL 33940

HADLOCK, BRUCE W *(AC 1339)*
BOX L UPTOWN STATION
NASHVILLE, TN 37219

HAFFNER, SHELDON *(AC 2749)*
3204 AVIATION AVENUE APT 2-O
COCONUT GROVE, FL 33133

HAFT, GLENN *(AC R000803)*
799 NE 125TH STREET
MIAMI, FL 33161

HAGANS, RONALD O *(AC 4911)*
3235 INVERNESS COURT
ORLANOO, FL 32806

HAGOOD, RICHARD A *(AC 3906)*
14730 MAHOGANY COURT
MIAMI SPRINGS, FL 33166

HAHL, WILLIAM R *(AC R000770)*
4450 NW 10TH STREET
POMPANO BEACH, FL 33061

HAHN, DONALD J *(AC 4474)*
12225 NE MIAMI COURT
NORTH MIAMI, FL 33161

HAINES, LELAND H *(AC 134)*
3009 NORTH HALIFAX AVENUE #A26
OAYTONA BEACH, FL 32018

HAINES, WM F JR *(AC 1276)*
P O BOX 276 TOWN SQUARE
BURNSVILLE, NC 28714

HAIZEL, LOUIS JR *(AC R000184)*
44 COCOANUT ROW
PALM BEACH, FL 33480

HAIZEL, ROZELLA J *(AC 2871)*
134 VASSAR ORIVE
LAKE WORTH, FL 33460

HAKALA, VICTOR E *(AC 1870)*
C/O OEE & STUPP CPA
SUITE 2G-3110 FIRST AVENUE NO
ST PETERSBURG, FL 33713

HALDERMAN, DONALD W *(AC R001124)*
7570 SW 134TH COURT
MIAMI, FL 33183

HALE, WILLARD G *(AC 1257)*
10881 SW 121ST STREET
MIAMI, FL 33156

HALE, WILLIAM T *(AC 3525)*
10915 130TH AVE NORTH
LARGO, FL 33540

HALEY, AIMEE E *(AC 3678)*
4634 ORTEGA FARMS CIRCLE
JACKSONVILLE, FL 32210

HALEY, PATRICK J *(AC R000944)*
7420 NW 10 PLACE
FT LAUOEROALE, FL 33313

HALIDAY, ALFRED CARL JR *(AC 6089)*
334 NW 3RO AVENUE
OCALA, FL 32670

HALL, CELIA C *(AC 4957)*
2624-29TH STREET NORTH
ST PETERSBURG, FL 33713

HALL, DANIEL G JR *(AC 4170)*
2210 SULLIVAN ROAD
APT 6-7
COLLEGE PARK, GA 30337

HALL, HAROLD S *(AC 6359)*
P.O. BOX 2988
ORLANOO, FL 32802

HALL, JAMES F *(AC 4761)*
FLA FEDERAL BLDG SUITE 290
402 S KENTUCKY AVENUE
LAKELANO, FL 33801

HALL, JAMES V *(AC 6219)*
7504 SANOHURST ROAO SOUTH
JACKSONVILLE, FL 32211

HALL, JEAN FISHER *(AC 5198)*
1966 FIRST PLACE SW
VERO BEACH, FL 32960

HALL, LANCE R *(AC 4762)*
2300 AVENT FERRY RO O-5
RALEIGH, NC 27606

HALL, LEON E JR *(AC 1972)*
P O BOX 14455
ST PETERSBURG, FL 33733

HALL, MALCOLM D *(AC 5794)*
C/O ERNST & ERNST CPAS
PO BOX 3426
ORLANDO, FL 32802

HALL, MARILYN K *(AC 2872)*
P O BOX 306
LANO O LAKES, FL 33539

HALL, PAUL K *(AC R001367)*
4400 HARBOR CITY BLVD
MELBOURNE, FL 32935

HALL, ROBERT L *(AC 3046)*
P O BOX 507
HAINES CITY, FL 33844

HALLER, KENNETH M *(AC 5147)*
P O BOX 34-1156
CORAL GABLES, FL 33134

HALLING, JAMES F *(AC 5595)*
250 MONARCH TOWERS DRIVE
SUITE 220
BRANDON, FL 33511

HALLING, MARTHA G *(AC 5795)*
10 CAPRI CIRCLE
ORMOND BEACH, FL 32074

HALSTEAD, E F *(AC R000306)*
1 SOUTHEAST THIRD AVENUE
SUITE 2000
MIAMI, FL 33131

HALVERSON, ROGER W *(AC 2504)*
P O BOX 1348
DELRAY BEACH, FL 33445

HAMIC, HERBERT B *(AC 1405)*
1905 SOUTH FLORIDA AVENUE
LAKELAND, FL 33803

HAMIC, JOHN W *(AC 1253)*
1905 SOUTH FLORIDA AVENUE
LAKELAND, FL 33803

HAMILTON, ERNEST E *(AC 2186)*
175 TEQUESTA DRIVE
TEQUESTA, FL 33458

HAMILTON, MCHENRY III *(AC 3430)*
2715 TIGERTAIL AVE
UNIT 502
COCONUT GROVE, FL 33133

HAMILTON, NELSON E *(AC 2533)*
3513 PRESTWICK
TOWNHOUSES AT WESTLAKE
AUGUSTA, GA 30907

HAMLIN, J R *(AC R000953)*
114 WILLOW TREE LANE
LONGWOOD, FL 32750

HAMLIN, RONALD B *(AC 2624)*
1609 LISENBY AVENUE
P O BOX 1225
PANAMA CITY, FL 32401

HAMMATT, EDWARD A JR *(AC R000489)*
9850 S W 159TH STREET
MIAMI, FL 33157

HAMMATT, KRISTINE M *(AC 2873)*
1430 S BAYSHORE DRIVE APT 1007
MIAMI, FL 33131

HAMMETT, JOHN R *(AC 5016)*
7 NE 2ND STREET
OCALA, FL 32670

HAMMILL, TERESA F *(AC 4736)*
50 SW THIRD AVE APT 402
BOCA RATON, FL 33431

HAMNER, WILLIAM M JR *(AC 1752)*
249 ROYAL PALM WAY
PALM BEACH, FL 33480

HAMRICK, RICHARD DAVID *(AC 5434)*
602 SOUTH BOULEVARD
TAMPA, FL 33606

HANCOCK, FRANK J *(AC 2505)*
P O BOX 380
TAMPA, FL 33601

HANCOCK, WILLIAM H *(AC 1670)*
1707 W REYNOLDS STREET
PLANT CITY, FL 33566

HAND, JEFFREY C *(AC 3679)*
9921 SW 129TH STREET
MIAMI, FL 33176

HAND, WILLIAM E *(AC 3680)*
325 JOHN KNOX ROAD
SUITE F-154
TALLAHASSEE, FL 32303

HANDLEY, JERRY L *(AC 4475)*
3219 NW 29TH TERRACE
GAINESVILLE, FL 32605

HANGARTNER, JOHN B *(AC 4172)*
1354-49TH AVENUE NE
ST PETERSBURG, FL 33703

HANLING, WILLIAM R *(AC R000370)*
211 HOMEWOOD AVENUE
GREENSBORO, NC 27403

HANLON, GEORGE R JR *(AC 4628)*
10149 KINGS TABLE DRIVE
APT A
INDIANAPOLIS, IN 46229

HANNA, EDWARD M *(AC 1165)*
2107 FIRST FINANCIAL TOWER
TAMPA, FL 33602

HANNON, GARY F *(AC 4173)*
1710 GULF LIFE TOWER
JACKSONVILLE, FL 32207

HANSEL, ROBERT C *(AC R000406)*
ROUTE BOX 820
LUTZ, FL 33549

HANSEN, GEORGE D *(AC R000965)*
7400 STIRLING ROAD
APARTMENT 1312
HOLLYWOOD, FL 33024

HANSON, CECILE S *(AC 1180)*
2000 N MERIDIAN RD APT 277
TALLAHASSEE, FL 32303

HANSON, PETER J *(AC R000900)*
2835 61ST LANE NORTH
ST PETERSBURG, FL 33710

HANTMAN, ARNOLD *(AC 1240)*
3050 BISCAYNE BLVD
SUITE 900
MIAMI, FL 33137

HANWELL, JERRY W *(AC 4408)*
POST OFFICE BOX 206
WEST LIBERTY, WV 26074

HARALAMBIDES, JOHN A *(AC 2012)*
3135 SW 3RD AVE
MIAMI, FL 33129

HARALD, STEPHEN M *(AC 4939)*
140 CAMBRIDGE CIRCLE
APT D
CLEARWATER, FL 33519

HARBESON, EMMET C *(AC 2464)*
12272 FT CAROLINE RD
JACKSONVILLE, FL 32225

HARDER, DONALD E *(AC R001109)*
10360 SW 97TH TERRACE
MIAMI, FL 33176

HARDER, ROBERT F *(AC 5017)*
3700 CRESTVIEW AVENUE
NASHVILLE, TN 37215

HARDY, GEORGE EDWARD W IV *(AC 4340)*
3234 CAVALIER DRIVE
TAMPA, FL 33614

HARKER, KENNETH G *(AC 1671)*
P O BOX 3426
ORLANDO, FL 32802

HARLLEE, PETER S *(AC 2750)*
1803 21ST STREET WEST
P O BOX 1064
PALMETTO, FL 33561

HARLOFF, DEAN R *(AC 4763)*
4630 NW 32ND AVENUE
GAINESVILLE, FL 32601

HARMAN, CHARLES C. *(AC 5354)*
8012 B SHADYWOOD COURT
TAMPA, FL 33617

HARMON, W THOMAS *(AC R001220)*
2552 MERCEDES DRIVE
FT LAUDERDALE, FL 33316

HARMON, WILLIAM W *(AC 1924)*
SUITE 2000
ONE SE THIRD AVE
MIAMI, FL 33131

HARMS, DENNIS C *(AC 3907)*
6501 ARLINGTON EXPRESSWAY
SUITE 104
JACKSONVILLE, FL 32211

HARMS, JULIUS A *(AC 1181)*
6501 ARLINGTON EXPRESSWAY
SUITE 104
JACKSONVILLE, FL 32211

HARMS, JULIUS F *(AC 4174)*
6501 ARLINGTON EXPRESSWAY
SUITE 104
JACKSONVILLE, FL 32211

HARNASH, SHELDON NEIL *(AC 5435)*
8654 SHERATON DRIVE
MIRAMAR, FL 33023

HARPER, GARY O *(AC 4764)*
1505 NICHOLSON ROAD
JACKSONVILLE, FL 32207

HARPER, LYLES M *(AC 2820)*
4122 TRALEE ROAD
TALLAHASSEE, FL 32303

HARPER, REX E *(AC 1340)*
P O BOX 4989
CLEARWATER, FL 33518

HARRELL, BRUCE E *(AC 5148)*
1755 VENLO AVENUE APT G
MARIETTA, GA 30062

HARRELL, HARRY C *(AC 2289)*
1001 THOMASVILLE RD
SUITE 201
TALLAHASSEE, FL 32303

HARRELL, RHETT D *(AC 3241)*
DIRECTOR OF FINANCE
CITY OF KISSIMMEE
KISSIMMEE, FL 32741

HARRELL, RICHARD T *(AC 2626)*
3011 NW 68 ST
FT LAUDERDALE, FL 33309

HARRELSON, FRED A JR *(AC 1314)*
3626 RENDALE DRIVE
JACKSONVILLE, FL 32210

HARRING, DANIEL E *(AC 3908)*
1201 CORDOVA
CORAL GABLES, FL 33134

HARRINGTON, ALFRED D JR *(AC 785)*
ONE FINANCIAL PLAZA
SUITE 2500
FT LAUDERDALE, FL 33394

HARRIS, ARTHUR W *(AC 1322)*
POST OFFICE BOX 645
WINTER HAVEN, FL 33880

HARRIS, ELLEN M *(AC 4607)*
1722 CARDINAL DRIVE
CLEARWATER, FL 33519

HARRIS, JAMES T *(AC 4765)*
1722 CARDINAL DRIVE
CLEARWATER, FL 33519

HARRIS, JAMES W IV *(AC 3242)*
1321 LEEWOOD DRIVE
TALLAHASSEE, FL 32303

HARRIS, JOSEPH L *(AC 5280)*
DEPARTMENT OF FINANCE
BUDGET DIVISION
STATE OF ALABAMA
MONTGOMERY, AL 36130

HARRIS, ROBERT RUSSELL *(AC 6360)*
C/O LEXOW & BRACKINS, P.A.
321 21ST STREET
VERO BEACH, FL 32960

HARRIS, SNETHEN P *(AC R000602)*
4807 CULBREATH ISLES ROAD
TAMPA, FL 33609

HARRIS, STEVEN M *(AC 4386)*
405 FAIRWAY DRIVE
MIAMI BEACH, FL 33141

HARRIS, WILLIAM H JR *(AC 5796)*
2415 BRIERWOOD, APT. 199
ALBANY, GA 31705

HARRIS, WILLIAM P *(AC 1380)*
DIXON, LANE, MITCHELL & HARRIS
900 SEC TRUST BL 700 BRICKELL
MIAMI, FL 33131

HARRISON, DONALD R *(AC 3243)*
P O BOX 393
WINTER HAVEN, FL 33880

HARRISON, JAMES D *(AC 3432)*
109 SOUTH BEVERLY AVENUE
TAMPA, FL 33609

HARRISON, JAMES O JR *(AC 586)*
4019 WOODCOCK DRIVE
JACKSONVILLE, FL 32207

HARRISON, JOHN I *(AC 3909)*
2954 HERSCHEL STREET
JACKSONVILLE, FL 32205

HARRISON, LEON M *(AC R001368)*
3401 N COUNTRY CLUB DRIVE
MIAMI, FL 33180

HARRISON, MICAJAH B JR *(AC 1871)*
401 1ST NATIONAL BANK BLDG
BRADENTON, FL 33505

HARRISON, RICHARD R *(AC R000319)*
673 MOORING LINE DRIVE
NAPLES, FL 33940

HARRISON, RICHARD T *(AC 3048)*
MANAGEMENT AUDIT
WALT DISNEY WORLD PO BOX 40
LAKE BUENA VISTA, FL 32830

HARRISON, THEODORE EDISON *(AC 6280)*
514 VINNEDGE RIDE
TALLAHASSEE, FL 32303

HART, JEFFREY G *(AC 5797)*
3700 BUFORD HIGHWAY
APARTMENT 28
ATLANTA, GA 30329

HART, WILLIAM M II *(AC R000901)*
555 S.W. 130TH AVENUE
FT LAUDERDALE, FL 33325

HARTER, ROBERT FRANCIS *(AC R001327)*
1443 STONEWAY LANE
WEST PALM BEACH, FL 33406

HARTMAN, PETER JAMES *(AC 4766)*
930 NORTH IOWA
APARTMENT #4
LAKELAND, FL 33801

HARTMAN, ROBERT F *(AC R000618)*
8904 NORTH 56TH STREET
TEMPLE TERRACE, FL 33617

HARTMAN, ROBERT FRANKLIN III *(AC 6361)*
5254 TENNIS COURT CIRCLE
TAMPA, FL 33617

HARTMANN, MORTEN F *(AC 522)*
DOUGLAS CENTRE-SUITE 711
2600 DOUGLAS RD
CORAL GABLES, FL 33134

HARTSAW, KENNETH E *(AC 816)*
1710 ANTILLES PLACE
ORLANDO, FL 32806

HARTSFIELD, EMMETT L *(AC 3049)*
8247 132ND STREET NORTH
SEMINOLE, FL 33542

HARTSFIELD, JAMES D *(AC 1872)*
115 W TENNESSEE STREET
TALLAHASSEE, FL 32301

HARTSFIELD, LAWRENCE S II *(AC 2751)*
3250 BEACH BLVD
JACKSONVILLE, FL 32207

HARTSFIELD, OSCAR W *(AC 2987)*
1327 E TENNESSEE ST
TALLAHASSEE, FL 32303

HARTSOCK, HAROLD G *(AC 2094)*
P O BOX 1449
SANFORD, FL 32771

HARTSOCK, STEPHEN M *(AC 4341)*
MAX M STRAWN & CO
PO BOX 13049
ST PETERSBURG, FL 33733

HARVEY, FRANCIS W *(AC 5798)*
9321 NW 39TH COURT
SUNRISE, FL 33321

HARVEY, PIERCE J JR *(AC 642)*
P O BOX 2109
TAMPA, FL 33601

HASENCAMP, JAMES R *(AC 926)*
2625 PONCE DE LEON BLVD
CORAL GABLES, FL 33134

HASKINS, LINDA MONIKA *(AC 5596)*
14899 NORTHEAST 18TH AVENUE
BUILDING 6 APARTMENT 3-M
NORTH MIAMI, FL 33161

HATCHER, JEAN WYER *(AC 6511)*
385 STANTON ROAD
NEWPORT NEWS, VA 23606

HATCHER, ROBERT W *(AC 2956)*
1012 DEERPATH ROAD
DOTHAN, AL 36301

HATFIELD, JOHN BRADLEY III *(AC 6249)*
309 ARBOLES DRIVE
EL PASO, TX 79932

HATFIELD, MILTON H *(AC 765)*
C/O COOPERS & LYBRAND
2900 FIRST FEDERAL BLDG
MIAMI, FL 33131

HATHAWAY, PAMELA BURNS *(AC 5436)*
18104 S.W. 92ND COURT
MIAMI, FL 33157

HATTON, LARRY G *(AC 4912)*
608 DALI DRIVE
BRANDON, FL 33511

HAUSER, RICHARD L *(AC 6362)*
10320 SW 91ST STREET
MIAMI, FL 33176

HAVARD, DONNA A *(AC 6512)*
11440 8TH WAY NORTH
APARTMENT 212
ST PETERSBURG, FL 33702

HAWES, RICHARD A *(AC 4913)*
248 WOODLAND AVENUE
DAYTONA BEACH, FL 32018

HAWKINS, GERALD L *(AC 820)*
324 DATURA ST SUITE 312
WEST PALM BEACH, FL 33401

HAWKINS, MICHAEL W *(AC R000725)*
720 UNITED FIRST FEDERAL BLDG
1390 MAIN STREET
SARASOTA, FL 33577

HAWKINS, WILLIAM W III *(AC 4175)*
1750 NE 115TH STREET
APT 504
MIAMI, FL 33161

HAWKSHEAD, RICHARD M *(AC 5149)*
6745 AZALEA DRIVE
MIRAMAR, FL 33023

HAWLEY, MARK H *(AC 3606)*
1309 S ORLEANS AVE
BOWLING GREEN, OH 43402

HAWLEY, ROBERT D *(AC 5018)*
315 WHITFIELD AVE
SARASOTA, FL 33580

HAWTHORNE, CHARLES E JR *(AC 4979)*
ROUTE 3 BOX 928
ORLANDO, FL 32811

HAWTHORNE, WM H JR *(AC 2626)*
1907 76TH STREET NW
BRADENTON, FL 33505

HAYA, DANIEL *(AC 5799)*
7108 LAWNVIEW COURT
TAMPA, FL 33615

YDEN, HUBERT A *(AC 2465)*
333 PIN OAK STREET
ARASOTA, FL 33580

YES, JANE C *(AC 1137)*
940 BAYVIEW DRIVE SUITE 522
T LAUDERDALE, FL 33304

YES, LINDA P *(AC 4958)*
22 NANTUCKET
EMPLE TERRACE, FL 33617

YES, MALCOLM K *(AC 4342)*
11 E. REYNOLDS
OST OFFICE BOX 1438
LANT CITY, FL 33566

YNES, JOHN R *(AC 4767)*
O CREEL BRYAN & GALLAGHER,
O DRAWER 1443
T WALTON BEACH, FL 32548

YO, MICHAEL T *(AC 4476)*
SURREY KNOLLS
ASSELBERRY, FL 32707

YS, RALPH LEON JR. *(AC 5437)*
O BOX 407
TUART, FL 33494

YWOOD, JIM C *(AC 2427)*
773 WOODLEIGH DRIVE
ACKSONVILLE, FL 32211

AD, DAVID A *(AC 4768)*
401 SW 26 COURT
T LAUDERDALE, FL 33314

ALEY, DENNIS W *(AC 4387)*
08 NW 69TH COURT
T LAUDERDALE, FL 33309

ARNE, JAMES J JR *(AC 1001)*
20 1ST NATIONAL BANK BLDG
AMPA, FL 33602

ATH, KENNETH J *(AC 4644)*
6-104TH AVE NORTH
APLES, FL 33940

ATH, RICHARD E *(AC 4176)*
0 LYNBROOK DRIVE
HARLOTTE, NC 28211

ATH, WILLIAM G *(AC 1672)*
O BOX 1270
AYTONA BEACH, FL 32015

ATHERINGTON, JAMES W *(AC 3682)*
90 NE 157TH TERRACE
ORTH MIAMI BEACH, FL 33162

ATON, JOHN W III *(AC 5150)*
ADRIAN PLACE NW
ROSS CREEK PARKWAY
TLANTA, GA 30327

CHTMAN, BARRY IRA *(AC 6513)*
45 SW 86TH STREET
PARTMENT D-415
IAMI, FL 33143

CK, JAMES M *(AC 525)*
5 MAJORCA AVENUE
ORAL GABLES, FL 33134

CK, LOUIS G JR *(AC 3005)*
O BOX 1074
INTER GARDEN, FL 32787

DRICK, GEORGE R JR *(AC 1673)*
O MOORE COBB & COMPANY CPA
O BOX 555
ALATKA, FL 32077

ZB, FERDINAND N *(AC 1409)*
20 NE 48TH COURT
T LAUDERDALE, FL 33308

FERNAN, LAWRENCE J *(AC 3433)*
070 KENDALE LAKES BOULEVARD
IAMI, FL 33183

FERNAN, RICHARD L *(AC 2627)*
31 BACOM PT ROAD
HOKEE, FL 33476

GAN, MICHELE ANNE *(AC 6232)*
20 YORK AVENUE, APT. 12C
EW YORK, NY 10028

ERT, JOHN ANTHONY *(AC 6090)*
O BOX 129
NTER GARDEN, FL 32787

YBELI, ALBERT C *(AC 3138)*
ST OFFICE BOX 6422
OLLYWOOD, FL 33021

DBRINK, PAUL R *(AC 4477)*
KDELL, INC.
ST OFFICE BOX 1145
OPKA, FL 32703

N, GEORGE *(AC 5151)*
1 NW 39TH STREET
OLLYWOOD, FL 33024

NICKA, JEFFREY ROBERT *(AC 6363)*
0 EXCHANGE NAT BANK BLDG
MPA, FL 33601

HEITLER, ROBERT H *(AC R000863)*
602 BLUE LAKE DRIVE
LONGWOOD, FL 32750

HELBLE, RICHARD L *(AC 4177)*
3651 PONCE DE LEON AVENUE
JACKSONVILLE, FL 32217

HELLENBERG, RICHARD *(AC 5438)*
401 PINETREE DRIVE
INDIALANTIC, FL 32903

HELLER, DAVID A *(AC R000626)*
7441 WAYNE AVENUE
APT 12G
MIAMI BEACH, FL 33141

HELLER, RICHARD J *(AC 3434)*
886 HARDWOOD CT
STONE MOUNTAIN, GA 30083

HELM, STANLEY H *(AC 6364)*
2424 E KILGORE
APARTMENT 35
ORLANDO, FL 32803

HELMS, DENNIS J *(AC 3361)*
FINANCE DIRECTOR
CITY OF EUSTIS
EUSTIS, FL 32726

HELTON, HUBERT E *(AC 597)*
1143 CIRCLE DRIVE
TALLAHASSEE, FL 32301

HEMBREE, RICHARD M *(AC 4063)*
C/O HASKINS & SELLS
35 BROAD ST NW
ATLANTA, GA 30303

HEMMINGS, ARTHUR I *(AC 468)*
12901 SW 69TH AVENUE
MIAMI, FL 33156

HENANN, ADRIENNE R *(AC 5800)*
7740 CAMINO REAL
APARTMENT 206
MIAMI, FL 33143

HENDERSON, DEAN R *(AC R000864)*
5605 DEL PRADO DRIVE
APARTMENT 155
TEMPLE TERRACE, FL 33617

HENDERSON, JIMMY *(AC 5801)*
ONE INDEPENDENT SQUARE
SUITE 2700
JACKSONVILLE, FL 32202

HENDERSON, JIMMY W *(AC 3050)*
P O BOX 2574
ORMOND BEACH, FL 32074

HENDERSON, MARGO JEANNE *(AC 6514)*
1315 TALTON AVENUE
DE LAND, FL 32720

HENDERSON, WILLIAM A. JR. *(AC 5439)*
P.O. DRAWER 750
MILTON, FL 32570

HENDON, GORDON T *(AC 3801)*
RR4 BOX 4350-65
JUNEAU, AK 99803

HENGEHOLD FOLK, MARY HOLLY *(AC 6515)*
10338 LLOY
KALAMAZOO, MI 49081

HENNEFORTH, RICHARD G *(AC 3337)*
9131 FONTAINEBLEAU BLVD #3
MIAMI, FL 33172

HENNESSY, VINCENT C *(AC 2491)*
7 GOLDEN HEIGHTS RD
DANBURY, CT 06810

HENNING, MERVIN D *(AC 870)*
617 E COLONIAL DRIVE
ORLANDO, FL 32803

HENNINGER, ROBERT J JR *(AC 3377)*
ONE BISCAYNE TOWER
SUITE 2100
MIAMI, FL 33131

HENRICKSEN, EDWARD B *(AC R001022)*
1009 NORTH TOWN AND RIVER ROAD
FT MYERS, FL 33901

HENRIE, ELI P *(AC 3527)*
2626 E COMMERCIAL BLVD
FT LAUDERDALE, FL 33308

HENRIQUES, ADOLFO *(AC 6281)*
7915 SW 86 ST #723
MIAMI, FL 33143

HENRIQUES, CHARLES *(AC 6250)*
8350 SW 81 LANE
MIAMI, FL 33143

HENRY, MERLE F *(AC 4178)*
1513 CAPE CORAL PARKWAY
CAPE CORAL, FL 33904

HENSON, JAMES R *(AC 3598)*
1824 COMMERCE BLVD
ORLANDO, FL 32807

HENSON, PATRICIA A *(AC 4769)*
1824 COMMERCE BOULEVARD
ORLANDO, FL 32807

HENSON, TERRY W *(AC 4660)*
605 CHELSA ST
LONGWOOD, FL 32750

HENSON, WILLIAM P *(AC 1208)*
2025 14TH PLACE
VERO BEACH, FL 32960

HENTSCHEL, ROBERT C *(AC R000136)*
P O BOX 476
MELBOURNE, FL 32901

HERBERT, KEVIN W *(AC 4343)*
4309 MILLBROOK AVE
TAMPA, FL 33611

HERMAN, RICHARD J *(AC 5152)*
106 18TH AVENUE
VERO BEACH, FL 32960

HERMAN, RICHARD M *(AC 3322)*
1220 EXCHANGE NAT BANK BUILD
TAMPA, FL 33602

HERMIDA, REMY *(AC 1277)*
1707 W REYNOLDS STREET
PLANT CITY, FL 33566

HERNANDEZ, ALBERT LOUIS *(AC 6282)*
5180 NW 7TH STREET, #501
MIAMI, FL 33126

HERNANDEZ, JOHN R *(AC 2013)*
POST OFFICE BOX 2002
ST LEO, FL 33574

HERNANDEZ, OSCAR R *(AC 5654)*
5831 SW 86TH STREET
SOUTH MIAMI, FL 33143

HERNDON, WINFRED L *(AC 578)*
P O BOX 5213
JACKSONVILLE, FL 32207

HERON, MARY CATHERINE *(AC 6517)*
1402 FOUR SEASONS BOULEVARD
LUTZ, FL 33549

HEROZ, NEIL RICHARD *(AC 6251)*
813 MILAN AVENUE
CORAL GABLES, FL 33134

HERRELL, THOMAS C *(AC R001157)*
2041 MCGREGOR BLVD
FT MYERS, FL 33901

HERRERA, ARTURO E *(AC 4478)*
2128 WEST FLAGLER #105A
MIAMI, FL 33135

HERRERA, MARIANA D *(AC 4179)*
1107 A J DUPONT BLDG
MIAMI, FL 33131

HERRIN, MACK *(AC 3435)*
P O BOX 96
MC INTOSH, FL 32664

HERRING, ROBERT R *(AC 5802)*
2947 SUMMERFIELD STREET
WINTER PARK, FL 32792

HERRIS, IRVING *(AC 652)*
2550 DOUGLAS ROAD
SUITE 109
CORAL GABLES, FL 33134

HERSCH, STEPHEN J *(AC 4388)*
801 WEST BAY DR
JENKINS BLDG SUITE 314
LARGO, FL 33540

HERSH, BARRY E *(AC R000707)*
1444 BISCAYNE BLVD
MIAMI, FL 33132

HERSHBERGER, DAN G *(AC 5719)*
722 GREENLEAF DRIVE
TALLAHASSEE, FL 32301

HERTZOFF, CHARLES *(AC R000070)*
C/O ALEXANDER GRANT & CO
1000 BRICKELL AVENUE
MIAMI, FL 33131

HERZOG, RONALD E *(AC 5597)*
10771 NORTH KENDALL DRIVE
A 108
MIAMI, FL 33156

HERZOG, WILLIAM A *(AC 515)*
HEROG, GORDEN & BERNARD
255 ALHAMBRA CIRCLE STE 230
CORAL GABLES, FL 33134

HESS, GEORGE W JR *(AC 1565)*
P O BOX 8515
CORAL GABLES, FL 33124

HESS, LAWRENCE H JR *(AC 1389)*
2040 N DIXIE HIGHWAY
FT LAUDERDALE, FL 33305

HETTERICH, RAYMOND J *(AC 2763)*
PLAZA QUARTER, SUITE 2
2935 FIRST AVENUE NORTH
ST PETERSBURG, FL 33713

HEVEY, LOUIS J *(AC 4608)*
111 TEDWORTH COURT
LONGWOOD, FL 32750

HEVIA, DANIEL J *(AC 3436)*
3151 3RD AVE NORTH SUITE 310
ST PETERSBURG, FL 33713

HEVIA, GERARDO *(AC 5153)*
10721 SW 64TH STREET
MIAMI, FL 33173

HEWITT, CLARENCE L *(AC 2821)*
3300 HENDERSON BLVD. SUITE 202
TAMPA, FL 33609

HEYL, RICHARD L *(AC R000568)*
2923 E MICHIGAN AVENUE
ORLANDO, FL 32806

HEYMAN, HOWARD S *(AC 1416)*
13207 NE 16 AVE
NORTH MIAMI, FL 33161

HIATT, RICHARD P *(AC 1182)*
P O BOX 2453
LAKELAND, FL 33803

HIBBS, LARRY GENE *(AC 5440)*
712 UNDERWOOD, APT E108
PENSACOLA, FL 32504

HICKOK, WILLIAM S *(AC 3913)*
P O BOX 4414
FT LAUDERDALE, FL 33304

HICKS, EMILY C *(AC 837)*
195 LYNN STREET
MELBOURNE, FL 32935

HICKS, LARRY K *(AC 5441)*
6351 BEAUCLAIR DRIVE
PENSACOLA, FL 32504

HICKS, MICHAEL D *(AC 5154)*
440 FIRST AVENUE SOUTH
SUITE 800
ST PETERSBURG, FL 33701

HICKSON, D E *(AC 1341)*
MBABANE (ID) DEPT OF STATE
WASHINGTON, DC 20520

HIDALGO, JOSE A *(AC 4479)*
291 SW 27TH AVENUE
MIAMI, FL 33135

HIEPE, EDWIN *(AC 542)*
FLORIDA FEDERAL BUILDING
SUITE 610
ST PETERSBURG, FL 33701

HIGGINS, DAVID *(AC 2535)*
1620 MEDICAL LANE
FT MYERS, FL 33901

HIGGINS, JOHN PATRICK *(AC 5688)*
1201 53RD STREET NORTH
ST PETERSBURG, FL 33710

HIGH, JOSHUA *(AC 4770)*
9081 SW 140TH STREET
MIAMI, FL 33176

HIGHSMITH, LOUIS D *(AC 5155)*
PO BOX 1593
DOTHAN, AL 36307

HIGHTOWER, BEN W *(AC 1674)*
1514 NIRA STREET
JACKSONVILLE, FL 32207

HILER, DANIEL C *(AC 3837)*
10125 WOODSONG WAY
TAMPA, FL 33618

HILL, C B *(AC 2484)*
1301 88TH AVE N
ST PETERSBURG, FL 33702

HILL, CURTIS V *(AC 4480)*
VOGUE SHOPS INC.
6225 POWERS AVENUE
JACKSONVILLE, FL 32217

HILL, DAVID D *(AC 4771)*
251 SOUTH CYPRESS ROAD
APT 131
POMPANO BEACH, FL 33060

HILL, JOHN R JR *(AC 3061)*
372 FOREST HILLS BOULEVARD
NAPLES, FL 33940

HILL, JOHN W III *(AC 6304)*
2620 NORTH 72ND WAY
HOLLYWOOD, FL 33024

HILL, MARK RICHARD *(AC 6365)*
6629-8 LAMIRADA DRIVE WEST
JACKSONVILLE, FL 32217

HILL, WILLIAM GEORGE *(AC 6442)*
POST OFFICE BOX 494
WINDERMERE, FL 32786

HILLERY, RAYMOND J JR *(AC R000976)*
P O BOX 687
FT WALTON BEACH, FL 32548

HILLIARD, RAYMOND G *(AC R000804)*
3139 BRIDLEWOOD LANE
JACKSONVILLE, FL 32217

HILLISON, WILLIAM A *(AC 4312)*
COLLEGE OF BUSINESS
DEPT OF ACCTY, FSU
TALLAHASSEE, FL 32306

HILLS, ALAN L *(AC 6366)*
2397 HAVANA DRIVE
CLEARWATER, FL 33516

HINE, EUGENE S *(AC 3914)*
1347 JAMBALANA LANE
FT MYERS, FL 33901

HINES, WILLIAM H *(AC 4772)*
321 NW 1ST AVE
DELRAY BEACH, FL 33444

HINKLE, DARRYL L *(AC 4661)*
840 SE 22ND AVENUE #7
POMPANO BEACH, FL 33062

HINSON, DANIEL MALCOLM *(AC 6518)*
7521 LAUREL SPRINGS DRIVE
ORLANDO, FL 32807

HINSON, LAVERNE L JR *(AC 2151)*
P O BOX 322
GRIFFIN, GA 30223

HINZ, WALTER F *(AC 4180)*
335 ELLAMAR RD
WEST PALM BEACH, FL 33405

HIPP, TED C *(AC 2328)*
1170 SUNSET STRIP
FT LAUDERDALE, FL 33313

HIPPLER, C H JR *(AC 1209)*
2716 NE 37 DRIVE
FT LAUDERDALE, FL 33308

HIPPLER, CHARLES J *(AC 1147)*
P O DRAWER K
EUSTIS, FL 32726

HIPSMAN, DAVID B *(AC 789)*
STEIN & HIPSMAN CPA'S
5915 PONCE DELEON BLVD
CORAL GABLES, FL 33146

HIRES, JIM W JR *(AC 5156)*
3033 GILES PLACE
TALLAHASSEE, FL 32303

HIRSCH, DAVID EVAN *(AC 5355)*
11421 SW 83RD TERRACE
MIAMI, FL 33173

HIRSCH, GEORGE W *(AC 530)*
1701 MERIDIAN AVENUE
MIAMI BEACH, FL 33139

HIRSCHBERG, EDWARD P *(AC R000844)*
6101 SW 8TH STREET
PLANTATION, FL 33317

HIRSCHBERG, HERBERT L *(AC 1974)*
1558 NE 162 STREET
NORTH MIAMI BEACH, FL 33162

HIRSCHHORN, IRWIN E *(AC R001125)*
3675 N COUNTRY CLUB DRIVE
APT 2503
MIAMI, FL 33180

HIRSH, CHARLES J *(AC 3052)*
10270 S W 109TH STREET
MIAMI, FL 33176

HIRSH, RICHARD S *(AC R001007)*
1301 SW 67TH TERRACE
FT LAUDERDALE, FL 33317

HIRTE', JOHN R *(AC 3819)*
10540 HEMMING RD
JACKSONVILLE, FL 32211

HISSAM, RICHARD D *(AC 2874)*
523 ROLLING VIEW DRIVE
TEMPLE TERRACE, FL 33617

HITCHINS, RICHARD C *(AC 4481)*
711 SAN JUAN DRIVE
CORAL GABLES, FL 33143

HIXSON, DAVID L *(AC R001039)*
MICHAEL E PASCAL & CO PA
1175 NE 125 ST
NORTH MIAMI, FL 33181

HO, BENNY KINGMAN *(AC 6720)*
1430 CARIBBEAN ROAD
WEST PALM BEACH, FL 33406

HOBBS, RICHARD L *(AC 6803)*
BARNETT BANKS OF FLORIDA INC
PO BOX 10068
JACKSONVILLE, FL 32207

HOBBS, THOMAS E *(AC 3437)*
249 ROYAL PALM WAY
PALM BEACH, FL 33480

HOCH, JOEL *(AC 313)*
P O BOX 4249
FT LAUDERDALE, FL 33304

HOCHBERG, NEAL ALAN *(AC 6519)*
8424 S MISSIONWOOD CIRCLE
MIRAMAR, FL 33023

HOCHEN, LOUIS *(AC R000284)*
P O BOX 330754
MIAMI, FL 33133

HOCHMAN, RALPH J *(AC 2352)*
6820 OLD ST AUGUSTINE RD
JACKSONVILLE, FL 32217

HODGE, ROBERT M *(AC 2492)*
5750 MAJOR BLVD
SUITE 403
ORLANDO, FL 32805

HODNETTE, JOHN C *(AC 4482)*
245 E INTONDENCIA STREET
PENSACOLA, FL 32501

HOF, ROBERT C *(AC 1628)*
10412 BUTIA PLACE
TAMPA, FL 33618

HOFFENBERG, BENNIE M *(AC 533)*
1112 UNIVERSAL MARION BLDG
JACKSONVILLE, FL 32202

HOFFMAN, DAVID M *(AC 5019)*
P O BOX 623
OCALA, FL 32670

HOFFMAN, RICHARD M *(AC R000407)*
201 ALHAMBRA CIRCLE
CORAL GABLES, FL 33134

HOFFMAN, STEPHEN J *(AC 3528)*
7103 SW 143 PLACE
MIAMI, FL 33183

HOFFMEISTER, PAUL H *(AC R001283)*
7368 SW 82ND STREET
APARTMENT E216
MIAMI, FL 33143

HOFFNER, DALE R *(AC 3438)*
P O BOX 995
610 7TH STREET
PALMETTO, FL 33561

HOFMANN, ALFRED H *(AC 3529)*
103 LONGSTREET COURT RT 4
GREER, SC 29651

HOFMANN, JOHN M *(AC R000977)*
P O BOX 2640
TAMPA, FL 33601

HOGAN, CLIFFORD S *(AC 912)*
5820 SW 86TH STREET
SOUTH MIAMI, FL 33143

HOGAN, DILMUS D *(AC 1504)*
P O BOX A
FT MYERS, FL 33902

HOGAN, TERRY D *(AC 1056)*
P O BOX 312
DOUGLAS, GA 31533

HOGLE, FRANCIS M JR *(AC 208)*
315 BOSTWICK AVENUE
DAYTONA BEACH, FL 32018

HOGLE, RICHARD R *(AC 1449)*
416 W PENNSYLVANIA AVENUE
DE LAND, FL 32720

HOGLE, THOMAS R *(AC 4182)*
RT 1 BOX 411
LONGWOOD, FL 32750

HOGUE, CHARLES *(AC R000419)*
P O BOX 1631
MIAMI, FL 33101

HOJNACKI, MARY ANN *(AC 6091)*
13920 1/2 N BOULEVARD
TAMPA, FL 33612

HOLBROOK, ANTHONY R *(AC 3053)*
13301-B GOVERNORS DRIVE
TAMPA, FL 33618

HOLBROOK, BRUCE D *(AC 5020)*
CITY OF RIVERIA BEACH
PO DRAWER 10682
RIVIERA BEACH, FL 33404

HOLBROOK, KAREN S *(AC 3391)*
13822 CHERRY CREEK DRIVE
TAMPA, FL 33618

HOLBROOK, MICHAEL F *(AC 5804)*
13822 CHERRY CREEK DRIVE
TAMPA, FL 33618

HOLCHER, MAX A *(AC R000549)*
900 6TH AVE SO SUITE 301
NAPLES, FL 33940

HOLDER, DURWARD L *(AC 3915)*
C/O FLA NATL BANKS OF FLA INC
POST OFFICE BOX 689
JACKSONVILLE, FL 32202

HOLJES, RALPH W *(AC 1789)*
THE PROFESSIONAL CENTER
1964 BAYSHORE BOULEVARD
DUNEDIN, FL 33528

HOLLAND, DAVID STARKE *(AC 6220)*
2819 SCARLET ROAD
WINTER PARK, FL 32792

HOLLAND, HENRY S JR *(AC 4773)*
130 NW 87 AVENUE #212
MIAMI, FL 33172

HOLLANDER, MICHAEL *(AC 6367)*
12355 SW 90 AVENUE
MIAMI, FL 33176

HOLLANDER, MORRIS I *(AC R000379)*
1320 S DIXIE HIGHWAY
PENTHOUSE
CORAL GABLES, FL 33146

HOLLEY, ROBERT E *(AC 2466)*
6957 LILLIAN ROAD SUITE 6
JACKSONVILLE, FL 32211

HOLLINGSWORTH, BERT B *(AC R000195)*
CNA TOWER SUITE 700
255 S ORANGE AVENUE
ORLANDO, FL 32801

HOLLIS, C DARYL *(AC R001369)*
2314 NE 12TH COURT
FT LAUDERDALE, FL 33304

HOLLIS, CHARLES E JR *(AC 3916)*
627 BELMONT AVENUE
TEMPLE TERRACE, FL 33617

HOLLISTER, WILLIAM S *(AC 5157)*
7105 D SOCIETY DRIVE
TAMPA, FL 33617

HOLLOWAY, DANIEL W *(AC 4183)*
P O BOX 3451
TALLAHASSEE, FL 32303

HOLLY, EDWARD A *(AC R000052)*
4000 NE 169 ST APT 101
NORTH MIAMI BEACH, FL 33160

HOLMAN, WILLIAM A *(AC 4483)*
C/O J RAY MCDERMATT & CO
1010 COMMON STREET
NEW ORLEANS, LA 70160

HOLMES, JOHN M *(AC 3055)*
883 ROSEATE DRIVE
NAPLES, FL 33940

HOLMES, OLIVER W JR *(AC 5158)*
13725 SW 90TH AVENUE APT P-104
MIAMI, FL 33176

HOLMES, WILLIAM E *(AC 2128)*
P O BOX 990
LAKE WALES, FL 33853

HOLSTEIN, GERALD K *(AC 3246)*
951 NE 167 ST
NORTH MIAMI BEACH, FL 33162

HOLT, EDWARD T *(AC 4484)*
POST OFFICE BOX 347
WEST PALM BEACH, FL 33401

HOLT, J RICHARD *(AC 1975)*
P O BOX 6847
WEST PALM BEACH, FL 33405

HOLTON, DOLORES D *(AC 2255)*
1925 RIVER ROAD
JACKSONVILLE, FL 32207

HOLTZ, LAURIE S *(AC 1148)*
291 SW 27 AVE
MIAMI, FL 33135

HOLTZ, RICHARD S *(AC 4184)*
4105 LONDON ROAD
JACKSONVILLE, FL 32207

HOLYFIELD, JAMES R *(AC 1873)*
COOPERS & LYBRAND
1675 PALM BEACH LAKES BLVD
WEST PALM BEACH, FL 33401

HOMRICH, RAYMOND F *(AC 1728)*
400 CAMINO GARDENS BLVD
BOCA RATON, FL 33431

HOOD, REO M *(AC 1450)*
1714 CESERY BLVD
JACKSONVILLE, FL 32211

HOOD, TERRY J *(AC 5805)*
7507 BEACH BOULEVARD
APARTMENT 2002
JACKSONVILLE, FL 32216

HOOS, JAMES A *(AC R000550)*
201 SW MONTEREY ROAD
STUART, FL 33494

HOOTON, JAMES MORRIS *(AC 5598)*
4532 TUDOR CASTLE DRIVE
DECATUR, GA 30035

HOOVER, JOHN J *(AC 2713)*
1752 NW 3RD TERR
APT 318
FT LAUDERDALE, FL 33311

HOPKINS, JOHN R *(AC 5021)*
642 E EAU GALLIE BLVD
INDIAN HARBOR BEACH, FL 32937

HOPPER, LARRY D *(AC 4633)*
1824 KIMBERLY LANE
INVERNESS, FL 32650

HOPPMANN, ROBERT D *(AC 4774)*
500 NORTH CONGRESS AVENUE
APT 85
WEST PALM BEACH, FL 33401

HORAN, WILLIAM T *(AC 306)*
1145 READING DR
ORLANDO, FL 32804

HORENSTEN, DAVID B *(AC 2129)*
8790 SW 86 STREET
MIAMI, FL 33173

HORNE, EVERETTE W *(AC 1601)*
5725 NEBRASKA AVENUE
TAMPA, FL 33604

HORNER, ANNE M *(AC 5159)*
6879 NW 28TH AVENUE
FT LAUDERDALE, FL 33309

HORNER, LARRY D *(AC R000919)*
C/O PEAT MARWICK MITCHELL AND
1000 BRICKELL AVE
MIAMI, FL 33131

HORNIK, PETER F *(AC 1342)*
291 SW 27 AVE
MIAMI, FL 33135

HOROWITZ, EDWIN M *(AC 954)*
8400 NW 52ND STREET
MIAMI, FL 33166

HOROWITZ, HARVEY R *(AC 1926)*
12550 BISCAYNE BLVD
NORTH MIAMI, FL 33161

HORSBURGH, DAVID G *(AC 2875)*
201 SOUTH PALM AVE
SARASOTA, FL 33577

HORWEEN, MATTHEW B *(AC R001008)*
P O BOX O 11124
FLAGLER STATION
MIAMI, FL 33101

HORWITZ, MICHAEL BRUCE *(AC 6092)*
1141 NE 175TH STREET
NORTH MIAMI BEACH, FL 33162

HOSFORD, JOHN W JR *(AC 554)*
345 OFFICE PLAZA
TALLAHASSEE, FL 32301

HOSFORD, RODNEY C *(AC 5160)*
2830 DUFFTON LOOP
TALLAHASSEE, FL 32304

HOUCK, GARY MILFORD *(AC 5996)*
8608 SW 103 AVENUE
MIAMI, FL 33173

HOUFF, WILLIAM L C *(AC 5599)*
POST OFFICE BOX 1222
DADE CITY, FL 33525

HOUGH, DEVON G JR *(AC 1132)*
P O BOX574
VENICE, FL 33595

HOUGH, GEORGE B *(AC R000636)*
2124 GREEN STREET
SOUTH DAYTONA, FL 32019

HOUSER, WESLEY H *(AC 1430)*
P O BOX 129
COCOA, FL 32922

HOVIS, DANNY J *(AC 2807)*
P O BOX 689
JACKSONVILLE, FL 32201

HOWARD, DANIEL BARRYMORE *(AC R001284)*
2140 STEVENSON ROAD
NORTH FT MYERS, FL 33903

HOWARD, FREDERICK R *(AC R001070)*
10320 SW 103RD LANE
MIAMI, FL 33156

HOWARD, MICHAEL G *(AC 4389)*
1105 E 140TH AVE
APT 201
TAMPA, FL 33612

HOWARD, RICHARD L *(AC 5161)*
200 EDWARD STREET
LAKELAND, FL 33801

HOWE, MICHAEL *(AC 5443)*
6302 KENNERLY ROAD
JACKSONVILLE, FL 32216

HOWELL, BRUCE K *(AC 6368)*
50 SE 12TH STREET
APARTMENT 126
BOCA RATON, FL 33432

HOWELL, CLOYD GILMORE *(AC 5689)*
4713 WAYFARER PLACE
ORLANDO, FL 32807

HOWELL, KEVIN E JR *(AC 3917)*
111 S GLEN ARVEN
TEMPLE TERRACE, FL 33617

)WELL, PAUL A *(AC 853)*
3 E ROBINSDN STREET
)RLANDD, FL 32801

)YMAN, CHARLES W *(AC 4775)*
818 BAXEUX AVENUE
MELBOURNE, FL 32935

)YT, DENNIS A *(AC 6369)*
407 NE 17TH STREET
T LAUDERDALE, FL 33305

IBAR, MICHAEL T *(AC 4344)*
715 BIRCH STREET
ENTURA, CA 93003

BBARD, CONRAD E *(AC 1966)*
17 WEST MAIN STREET
EW PDRT RICHEY, FL 33552

BBARD, ROBERT P *(AC 2536)*
D BOX 77029 STATION C
TLANTA, GA 30359

BER, ROBERT F *(AC 2957)*
O BDX 12346
T PETERSBURG, FL 33733

BERT, DAVID T *(AC R001221)*
613 NW 58TH AVENUE
T LAUDERDALE, FL 33313

DAK, ANDREW J *(AC 5806)*
545 CDRAL WAY
PARTMENT B-321
IAMI, FL 33165

DGENS, THOMAS R *(AC R001040)*
926 NW 15TH COURT
ORAL SPRINGS, FL 33065

DSON, JAMES F III *(AC 3247)*
01 STARMOUNT DRIVE
ALLAHASSEE, FL 32303

EY, ERIC G *(AC 4914)*
567 CDUNTRY CREEK BLVD
ACKSONVILLE, FL 32205

GGINS, STEPHEN F *(AC 3918)*
15 TERRACE DRIVE
RANDON, FL 33511

GHES, ARTHUR J JR *(AC 3919)*
516 WDODTHORN PLACE
INEVILLE, NC 28134

GHES, EUGENE W JR *(AC R000330)*
429 HOLLYWOOD BLVD
OLLYWOOD, FL 33020

GHES, FRANK S *(AC 3362)*
997 RUNNYMEADE ROAD
ACKSONVILLE, FL 32217

GHES, HERBERT A *(AC 1675)*
004 WESTERN AVENUE
RANDON, FL 33511

GBES, JOHN V *(AC R000091)*
005 KANE CONCOURSE SUITE 212
IAMI BEACH, FL 33154

GHES, MATTHEW STEPHEN *(AC 6520)*
530 RIVER DRIVE
PARTMENT K-302
AMPA, FL 33603

GHES, WILLIAM C *(AC 3333)*
O. BDX 1501
T MYERS, FL 33902

GHES, WILLIAM F JR *(AC 4485)*
700 CURRYFORD ROAD #S-29
RLANDO, FL 32806

IE, JAMES D *(AC 5600)*
150 SW 23RD STREET #33
IAMI, FL 33155

LING, MICHAEL CHARLES *(AC 6272)*
75 FAIRWOOD AVENUE #269
LEARWATER, FL 33515

LL, LAWRENCE K *(AC 5162)*
968 NORTH MISSIONWOOD CIRCLE
IRAMAR, FL 33023

ME, EVAN B *(AC 3373)*
250 FONTAINBLEAU BLVD APT 202
IAMI, FL 33172

ME, GEORGE W *(AC R000592)*
723 WIND DRAFT LANE
OCA RATON, FL 33431

MPHRESS, JOHN K *(AC 4064)*
O BOX 551
ALLAHASSEE, FL 32302

MPHREYS, CHARLES G *(AC 3439)*
33-D STEEL DUST CIRCLE
UTZ, FL 33549

NEYCUTT, RONALD G *(AC 5022)*
110 MARLIN ROAD
IAMI, FL 33157

NSBERGER, LORNE W *(AC R000509)*
4 BARNETT BANK BUILDING
00 NORTH ASHLEY DRIVE
AMPA, FL 33602

HUNSBERGER, WESLEY J *(AC 812)*
1220 EXCHANGE NATL BANK BLDG
TAMPA, FL 33602

HUNT, HAL H *(AC 3584)*
1320 GLENVIEW LANE
LAKELAND, FL 33803

HUNT, RANDALL KEVIN *(AC 6370)*
302 N MARS AVENUE
CLEARWATER, FL 33515

HUNTER, ALBERT B III *(AC 955)*
1644 1ST AVENUE NDRTH
ST PETERSBURG, FL 33713

HUNTER, BLACKIE *(AC 1158)*
420 LINCDLN RDAD
MIAMI BEACH, FL 33139

HUNTER, BONNIE JEAN *(AC 6521)*
7505 PROXIMA ROAD
JACKSDNVILLE, FL 32210

HUNTER, JIMMY R *(AC 5807)*
807 MARYWDOD DRIVE
PANAMA CITY, FL 32405

HUNTER, LANCE D *(AC 5808)*
4345 GARBALDI AVENUE
JACKSONVILLE, FL 32210

HUNTER, LEWIS B. JR. *(AC R001387)*
1007 ACOSTA STREET #7
JACKSONVILLE, FL 32204

HUNTER, LEWIS F *(AC R000581)*
1127 N 3RD STREET
JACKSONVILLE BEACH, FL 32250

HUNTER, THOMAS E *(AC 3685)*
1800 NORTH ANDREWS AVE 4-1
FT LAUDERDALE, FL 33311

HURD, ROBERT L *(AC 2629)*
10658 SEMINOLE BLVD
LARGO, FL 33540

HURN, JAMES E *(AC 5023)*
307 HYDE PARK AVENUE
TAMPA, FL 33606

HURST, HARRY E *(AC 504)*
P O BOX 380
TAMPA, FL 33601

HURWITZ, ARTHUR H *(AC 1801)*
424 FLORIDA NATIONAL BANK BLDG
JACKSONVILLE, FL 32202

HURWITZ, MARTIN R *(AC 1754)*
8506 FAIRBURN DR
SPRINGFIELD, VA 22152

HURWITZ, MELVIN N *(AC 1676)*
3733 UNIVERSITY BLVD W
JACKSONVILLE, FL 32217

HURY, LEO T *(AC 1123)*
2145 N'W 4TH PLACE
GAINESVILLE, FL 32603

HUSKEY, SHIRLEY I *(AC 5690)*
2320 CYPRESS BEND DRIVE SOUTH
APARTMENT 406
POMPANO BEACH, FL 33060

HUSSEMANN, EDWIN C *(AC 4185)*
3131 E VINA DEL MAR BLVD
ST PETERSBURG, FL 33706

HUSTON, JOHN H *(AC 3334)*
4526 MILSTEAD ROAD
JACKSONVILLE, FL 32210

HUSTON, TOM *(AC 1295)*
C/O PEAT MARWICK MITCHELL & CO
1000 BRICKELL AVENUE
MIAMI, FL 33131

HUTCHINGS, JOHN K JR *(AC 4186)*
P O BOX 1206
KEY WEST, FL 33040

HUTCHINS, THOMAS WILLIAMS *(AC 5601)*
1805 ROSWELL RD #37A
MARIETTA, GA 30062

HUTCHINSON, JAMES B *(AC 3056)*
741 TEAL WAY
NORTH PALM BEACH, FL 33408

HUTCHINSON, RICHARD J *(AC 5809)*
3113 COLLIN DRIVE
WEST PALM BEACH, FL 33406

HUTTO, HAROLD S JR *(AC 5810)*
6501 PENTON STREET
PENSACOLA, FL 32506

HUTTO, R E *(AC 1426)*
5881 NW 37TH AVENUE
MIAMI, FL 33142

HUTTON, SUZANNE ADAIR *(AC 5960)*
12860 SW 43RD DRIVE #140-B
MIAMI, FL 33175

HUYETT, JOHN P *(AC 5811)*
7940-A HANLEY ROAD
TAMPA, FL 33614

HYDER, ARLEN D *(AC 1566)*
285 WEST PINE AVENUE
P O BOX 1134
LONGWOOD, FL 32750

HYERS, JOSEPH C *(AC 1874)*
1800 ATLANTIC BOULEVARD
JACKSONVILLE, FL 32207

HYNTON, ANDREW R *(AC 2451)*
1515 60TH AVENUE WEST
BRADENTON, FL 33507

IACONIS, EMIL P *(AC 5812)*
7951 SW 146TH STREET
MIAMI, FL 33158

IAUKEA, MICHAEL FRANCIS *(AC 6093)*
PO BDX 3988
TALLAHASSEE, FL 32303

ILOWIT, ANDREW R *(AC 2290)*
2131 HOLLYWDOD BLVD #208
HOLLYWDDD, FL 33020

ILOWIT, BELMONT *(AC 994)*
1139 WASHINGTON STREET
HOLLYWOOD, FL 33020

IMBER, BARRY ALAN *(AC 6094)*
11141 SW 70TH TERRACE
MIAMI, FL 33173

INCORVATI, ROBERT A *(AC R001023)*
7500 SW 14TH STREET
FT LAUDERDALE, FL 33317

INDOWSKY, HYMAN *(AC 1908)*
3925 NE 22 AVE
FT LAUDERDALE, FL 33308

INFELD, ROBERT H *(AC R000623)*
9220 SW 146TH STREET
MIAMI, FL 33158

INGALLS, BARBARA A *(AC 5163)*
2311 NW 47TH AVENUE
FT LAUDERDALE, FL 33313

INGBER, JONATHAN S *(AC 3335)*
THE EWING BUILDING
6011 RODMAN STREET
HOLLYWOOD, FL 33023

INGINO, MICHAEL JOHN *(AC R001203)*
409 JUNIPER ROAD
PORT RICHEY, FL 33568

INGLEY, HERBERT A JR *(AC 502)*
230-36 E TILLMAN AVENUE
P O BOX 990
LAKE WALES, FL 33853

INGLEY, ROGER A *(AC 3057)*
P O BOX 990
LAKE WALES, FL 33853

INGRAM, WILLIAM E *(AC 3440)*
612 APPLEWOOD AVE
ALTAMONTE SPRINGS, FL 32701

IRIONDO, ANDRES J *(AC 2755)*
814 PONCE DE LEON BLVD
SUITE 200
CORAL GABLES, FL 33134

IRVIN, J P *(AC 1243)*
P O BOX579
COCOA BEACH, FL 32931

IRVINE, RICHARD M JR *(AC 4187)*
1827 E MALLORY STREET
PENSACOLA, FL 32503

IRWIN, EDWARD J *(AC 2291)*
2702 NE 49TH STREET
FT LAUDERDALE, FL 33308

ISCRUPE, ROBERT WESLEY *(AC 6095)*
4814 EAST BEACH DRIVE SE
ST PETERSBURG, FL 33705

ITURREY, JOSE M *(AC 5164)*
10971 SW 58TH TERRACE
MIAMI, FL 33143

IZQUIERDO, FILENO J *(AC 4634)*
3010 SW 97TH COURT
MIAMI, FL 33165

JACKOWITZ, EDWARD M *(AC 4486)*
6435-F SW 116TH PLACE
MIAMI, FL 33143

JACKSON, BOBBY L *(AC 6283)*
7740 SOUTHSIDE BOULEVARD
APT. 1806
JACKSONVILLE, FL 32216

JACKSON, GEORGE P *(AC 3630)*
8220 SW 81ST PLACE
SOUTH MIAMI, FL 33143

JACKSON, GERALD J JR *(AC 5813)*
POST OFFICE BOX 3735
VERO BEACH, FL 32960

JACKSON, JAMES C *(AC 1480)*
210 NORTH COLLINS STREET
P O BOX 1776
PLANT CITY, FL 33566

JACKSON, JAMES R *(AC 2878)*
400 S TAMIAMI TRAIL
VENICE, FL 33595

JACKSON, MICHAEL L *(AC R001222)*
14542 SDUTHWEST 75TH STREET
MIAMI, FL 33183

JACKSON, ROBERT E *(AC 3058)*
P O BOX 12346
ST PETERSBURG, FL 33733

JACKSON, ROBERT E JR *(AC 4390)*
P O BOX 1059
PALM BEACH, FL 33480

JACKSON, ROBERT H *(AC 4487)*
14231 SW 83RD STREET
MIAMI, FL 33183

JACKSON, WILLIAM P *(AC 2265)*
1305 29TH AV
VERO BEACH, FL 32960

JACOB, EARL P JR *(AC R000421)*
TYRDNE TOWERS
1400 66TH STREET NORTH STE 246
ST PETERSBURG, FL 33710

JACOBIUS, LAURA H *(AC R001347)*
3750 INVERRARY DRIVE
FORT LAUDERDALE, FL 33313

JACOBS, ALTON M *(AC 1246)*
221 SOUTHERN BLVD
WEST PALM BEACH, FL 33405

JACOBS, IRVING *(AC R000331)*
605 LINCOLN ROAD
SUITE 206
MIAMI BEACH, FL 33139

JACOBS, JAMES H JR *(AC R001024)*
501 N GRANDVIEW
P O BOX 5335
DAYTONA BEACH, FL 32018

JACOBS, JEFFREY M *(AC 3920)*
113 TELLY ROAD
PICAYUNE, MS 39466

JACOBS, JEFFREY ROBERT *(AC 5444)*
7312 SW 133RD PLACE
MIAMI, FL 33183

JACOBS, STUART L *(AC 1629)*
700 SOUTHWEST 62ND AVENUE
SUITE PH F
SOUTH MIAMI, FL 33143

JACOBSEN, PERRY H *(AC 3196)*
6604 GLENCOE DRIVE
TEMPLE TERRACE, FL 33617

JACOBSON, LOUIS *(AC 1307)*
8585 SUNSET DRIVE
MIAMI, FL 33143

JACOBY, MARK GREGORY *(AC 6096)*
2400 OAK AVENUE
SANFORD, FL 32771

JACOMINO, ANTONIO D *(AC R000422)*
C/O ALEXANDER GRANT & CO
1000 BRICKELL AVENUE
MIAMI, FL 33131

JAEGER, THOMAS C *(AC 3921)*
390 W PALMETTO PARK ROAD
APT 412-A
BOCA RATON, FL 33432

JAFFE, BERNARD L *(AC 2030)*
2 S. BISCAYNE BLVD
1 BISCAYNE TOWER SUITE 1700
MIAMI, FL 33131

JAFFE, LAWRENCE L *(AC 1210)*
2401 INDEPENDENT SQUARE
JACKSONVILLE, FL 32202

JAFFE, RICHARD E *(AC 983)*
8255 SW 134TH STREET
MIAMI, FL 33156

JAGELER, JOHN F III *(AC 3531)*
7021 TRIPOLI WAY
ORLANDO, FL 32807

JAIVEN, JACK *(AC R001158)*
2950 NW 106TH AVENUE APT 5-5B
SUNRISE, FL 33322

JAMERSON, BARBARA L *(AC 4017)*
5276 SW 77TH COURT 106H
MIAMI, FL 33155

JAMES, BENJAMIN E *(AC 137)*
FLORIDA NATL BANK BLDG #636
JACKSONVILLE, FL 32202

JAMES, GREGORY S *(AC 2130)*
118 WEST NEW YORK AVENUE
DE LAND, FL 32720

JAMES, JOHN K *(AC R001348)*
2211 KRISTA LANE
BRANDON, FL 33511

JAMES, KERMIT L JR *(AC R000903)*
2501 MOHAWK TRAIL
MAITLAND, FL 32751

JAMES, LESLIE F *(AC R000773)*
P O BOX 699
BRADENTON, FL 33506

JAMIESON, HOWARD M *(AC 2354)*
C/O COOPERS & LYBRAND
THE HARTFORD BUILDING
ORLANDO, FL 32801

JANKOWSKI, RICHARD A *(AC 4189)*
1134 VIRGINIA AVE
ALTAMONTE SPRINGS, FL 32701

JANNER, GEORGE C *(AC 2714)*
809 SOUTH WESTSHORE BOULEVARD
TAMPA, FL 33609

JANOVER, SAMUEL M *(AC R000390)*
150 EAST PALMETTO PARK ROAD
P O BOX 1233
BOCA RATON, FL 33431

JANSEN, LINDA L *(AC 5814)*
9903 DOGWOOD AVENUE
PALM BEACH GARDENS, FL 33410

JANSSEN, PENNY C *(AC 4488)*
4951 W 14TH LANE APT 210
HIALEAH, FL 33012

JANUS, HENRY L *(AC R001126)*
10251 SW 109TH STREET
MIAMI, FL 33176

JANVRIN, ERNST RAY *(AC 6475)*
261 TOLLGATE TRAIL
LONGWOOD, FL 32750

JAQUAY, ROBERT H *(AC 2692)*
P O BOX 5042
LAKELAND, FL 33803

JARETT, STEVEN B *(AC 4959)*
3161 SOUTH OCEAN DRIVE
APT 1603
HALLANDALE, FL 33009

JARINA, EDWARD T *(AC 6602)*
1213 VENICE BLVD
VENICE, CA 90291

JARRIEL, JAMES H *(AC 4776)*
2214 WOODLAWN DR
TALLAHASSEE, FL 32303

JASA, WENCESLAUS A *(AC 1875)*
RT 1 BOX 744
FT PIERCE, FL 33450

JASCO, RONALD J *(AC 2353)*
700 EAST ATLANTIC BOULEVARD
POMPANO BEACH, FL 33060

JAWORSKI, RONALD P *(AC 3441)*
249 ROYAL PALM WAY
PALM BEACH, FL 33480

JAY, JAMES S *(AC 3922)*
C/O CREEL BRYAN & GALLAGHER CP
P O BOX 1443
FT WALTON BEACH, FL 32548

JEFFERIES, RAY P *(AC 3923)*
15302 STONECREEK LANE
TAMPA, FL 33612

JEFFRIES, THEODORE JOHN *(AC 6252)*
4019 BUCHANAN STREET
HOLLYWOOD, FL 33021

JENKS, ROBERT C *(AC 1015)*
13705 NE 28TH
BELLEVUE, WA 98005

JENNINGS, THOMAS E *(AC 2389)*
JOHNSON & JENNINGS
250 S BROADWAY SUITE 201
BARTOW, FL 33830

JENNINGS, THOMAS F *(AC R000805)*
921 NE 99TH STREET
MIAMI SHORES, FL 33153

JENSEN, ROBERT W *(AC 4489)*
10555 NE 6TH AVENUE
MIAMI SHORES, FL 33153

JERKINS, THOMAS L *(AC 3139)*
1346 BEECH VALLEY RD NE
ATLANTA, GA 30306

JERNIGAN, BARBARA B *(AC 5815)*
7001 MANGO AVENUE SOUTH
ST PETERSBURG, FL 33707

JESSEN, ANDREW G *(AC 6097)*
1721 CASCADE WAY
NORTH FT MYERS, FL 33903

JESSEN, DENIS *(AC 5816)*
261 CONCORD DRIVE
CASSELBERRY, FL 32707

JETT, ADAM G JR *(AC 4609)*
24 EAST GALLOWAY DRIVE
MEMPHIS, TN 38111

JETT, ROBERT S JR *(AC 2209)*
P O BOX 3124
TALLAHASSEE, FL 32303

JETTON, DEWEY J *(AC 2152)*
1903 W KING STREET
QUINCY, FL 32351

JEWETT, CHARLES E *(AC 5166)*
1617 NE 178TH STREET
NORTH MIAMI BEACH, FL 33162

JINKS, RUSSELL MOODY *(AC 5603)*
P O BOX 2346
PANAMA CITY, FL 32401

JOHNS, ELIZABETH ANNE *(AC 6098)*
9220 SW 41ST TERRACE
MIAMI, FL 33165

JOHNS, FREDERICK W *(AC 2988)*
SRA BOX 62J
ANCHORAGE, AK 99507

JOHNS, HOWARD O *(AC 2582)*
P O BOX 111
TAMPA, FL 33601

JOHNS, LOUIS G *(AC 4777)*
9501 SW 81 STREET
MIAMI, FL 33173

JOHNS, MICHAEL A *(AC 3926)*
PINE TREE BOULEVARD
COURT K7A
OLD BRIDGE, NJ 08857

JOHNS, ROBERT L *(AC 3320)*
RM 200 RIVER OAK CENTER
401 E OSCEOLA STREET
STUART, FL 33494

JOHNS, SILAS R III *(AC 5817)*
1800 ATLANTIC BOULEVARD
JACKSONVILLE, FL 32207

JOHNSON, ALLISTER L *(AC 2117)*
1029 FRANKLAND RD
TAMPA, FL 33609

JOHNSON, AMOS JR *(AC 854)*
9800 SW 76TH STREET
MIAMI, FL 33173

JOHNSON, CECIL R *(AC 1889)*
RTE 1 BOX 150A
MILTON, FL 32570

JOHNSON, CHARLES W JR *(AC 474)*
637 PARK ST
JACKSONVILLE, FL 32202

JOHNSON, CHRISTOPHER A JR *(AC 1505)*
P O BOX 848
FT WALTON BEACH, FL 32548

JOHNSON, DAN R *(AC R000806)*
111 MADISON STREET
TAMPA, FL 33602

JOHNSON, DAVID R *(AC 4778)*
725 SHANNON STREET
TALLAHASSEE, FL 32301

JOHNSON, ELVIN V *(AC R000099)*
3130 EUCLID AVENUE
TAMPA, FL 33609

JOHNSON, ELWOOD *(AC R000741)*
7240 SW 125TH STREET
MIAMI, FL 33156

JOHNSON, GEORGE L JR *(AC 2958)*
14022 SW 74TH TERR
MIAMI, FL 33183

JOHNSON, HORACE S *(AC 3060)*
610 NW 19TH STREET #102
FT LAUDERDALE, FL 33311

JOHNSON, JAMES E *(AC 2537)*
242 AMHERST AVENUE
SARASOTA, FL 33580

JOHNSON, JAMES H *(AC 3924)*
3765 SUFFOLK DRIVE
TALLAHASSEE, FL 32303

JOHNSON, JOSEPH *(AC 2959)*
340 WEST 22ND COURT
RIVIERA BEACH, FL 33404

JOHNSON, KAREN LOUISE *(AC 6099)*
1920 PARK AVENUE
SANFORD, FL 32771

JOHNSON, KARL M *(AC 5980)*
2712 SW 34TH STREET #223
GAINESVILLE, FL 32608

JOHNSON, KARY M *(AC 3442)*
4111 CLEVELAND STREET
HOLLYWOOD, FL 33021

JOHNSON, KENNETH E *(AC 2700)*
920 INGLESIDE AVENUE
TALLAHASSEE, FL 32303

JOHNSON, LAWRENCE S *(AC 2292)*
11799 NW 26TH COURT
CORAL SPRINGS, FL 33065

JOHNSON, LESLIE W JR *(AC 2163)*
4800 NE 15TH WAY
FT LAUDERDALE, FL 33334

JOHNSON, LEWIS M *(AC 5818)*
7891 SHOALS DRIVE
APARTMENT D
ORLANDO, FL 32807

JOHNSON, MARVIN J *(AC R000447)*
13 MEMORIAL PARKWAY
POST OFFICE BOX 1404
FT WALTON BEACH, FL 32548

JOHNSON, MICHAEL E *(AC 4190)*
P O BOX 300
ST PETERSBURG, FL 33731

JOHNSON, MILO M *(AC 877)*
636 FLORIDA NATL BANK BLDG
JACKSONVILLE, FL 32202

JOHNSON, PATRICK A *(AC 4191)*
8408 E TEMPLE TERRACE HWY
TAMPA, FL 33617

JOHNSON, PAUL E *(AC 3925)*
ALBANY FIRST FEDERAL S & L ASS
401 PINE AVENUE
ALBANY, GA 31701

JOHNSON, PAUL R *(AC 3802)*
217 FOREST PARK AVENUE
TEMPLE TERRACE, FL 33617

JOHNSON, R O *(AC 1677)*
POST OFFICE BOX 50051
JACKSONVILLE, FL 32250

JOHNSON, RALPH D *(AC R000351)*
SUITE 1200
ONE BISCAYNE TOWER
MIAMI, FL 33131

JOHNSON, RAYMOND LAMAR JR *(AC 6371)*
4130 NW BLITCHTON ROAD
APARTMENT C-6
OCALA, FL 32670

JOHNSON, REBECCA H *(AC 1539)*
C/O PEAT MARWICK MITCHELL & CO
1000 BRICKELL AVENUE
MIAMI, FL 33131

JOHNSON, RICHARD E *(AC 1802)*
JOHNSON & JENNINGS
250 S BROADWAY SUITE 201
BARTOW, FL 33830

JOHNSON, RICHARD J *(AC 5819)*
508 OLUSTEE AVENUE
LAKE CITY, FL 32055

JOHNSON, ROBERT L *(AC 3443)*
2931 GASLIGHT DR
SOUTH DAYTONA, FL 32019

JOHNSON, ROBERT O *(AC 2355)*
905 BLACKSTONE BUILDING
JACKSONVILLE, FL 32202

JOHNSON, RUSSELL N *(AC 4192)*
POST OFFICE BOX 184
MILTON, FL 32570

JOHNSON, WILLIAM D *(AC R001223)*
4421 OCEAN BLVD
SARASOTA, FL 33581

JOHNSON, WILLIAM J *(AC 6100)*
3417 LACEWOOD ROAD
TAMPA, FL 33618

JOHNSTON, CHESTER W *(AC R000928)*
349 SE 18TH AVENUE
DEERFIELD BEACH, FL 33441

JOHNSTON, DAVID A *(AC 2756)*
2512 CHAMBERLIN DRIVE
TALLAHASSEE, FL 32303

JOHNSTON, JAMES H JR *(AC 5167)*
P O BOX 1333
LAKE CITY, FL 32055

JOHNSTON, JOHN A *(AC 480)*
P O BOX 2007
ORLANDO, FL 32802

JOHNSTON, THOMAS J *(AC R000294)*
1626 PALMWOOD DRIVE
CLEARWATER, FL 33516

JOHNSTON, W R *(AC 1567)*
440 1ST AVENUE SOUTH SUITE 800
ST PETERSBURG, FL 33701

JOINER, CHARLES D JR *(AC 1549)*
334 NW 3RD AVENUE
OCALA, FL 32670

JOINER, JAMES W *(AC 3140)*
442 CREARY STREET
PENSACOLA, FL 32507

JOLLEY, CHARLES C *(AC 1149)*
C/O COLLEY TRUMBOWER & HOWELL
33 EAST ROBINSON STREET
ORLANDO, FL 32801

JONAS, LILLIAN STARN *(AC 6101)*
920 NORTH LAKEMONT AVENUE
WINTER PARK, FL 32792

JONAS, PETER F *(AC 2577)*
7220 NW 36 STREET
MIAMI, FL 33166

JONES, DAVID ALAN *(AC 5445)*
185 SHADY OAK TRAIL
CHARLOTTE, NC 28210

JONES, DAVID J *(AC 5305)*
227 SECOND STREET
DAYTONA BEACH, FL 32017

JONES, DAVID P *(AC 2632)*
163 STANFORD AVE
MILLVALLEY, CA 94941

JONES, DONALD M JR *(AC 3251)*
POST OFFICE BOX 14455
ST PETERSBURG, FL 33733

JONES, DONNA LYNN *(AC 6522)*
3704 BROADWAY, #102
FT MYERS, FL 33901

JONES, DUNCAN ALDEN *(AC 6102)*
2134 LINCOLN STREET #24
HOLLYWOOD, FL 33020

JONES, GEOFFREY P JR *(AC R000448)*
P O BOX 3031
ORLANDO, FL 32802

JONES, GLORIA A *(AC 3688)*
3910 S WASHINGTON AVE
TITUSVILLE, FL 32780

JONES, HARRISON M III *(AC 2633)*
P O BOX 4689
CLEARWATER, FL 33518

JONES, HUGH J *(AC 1451)*
1302 BELLEAIRE CIRCLE
ORLANDO, FL 32804

JONES, JAMES W *(AC 855)*
3304 N ORANGE AVE
ORLANDO, FL 32803

JONES, JIMMY G *(AC 4099)*
P O BOX 1057
462 KINGSLY AVE
ORANGE PARK, FL 32073

JONES, JOHN ROBERT JR *(AC 5951)*
722 CRANBROOK DRIVE
RALEIGH, NC 27609

JONES, JOSEPH AUSTIN *(AC 6372)*
ROUTE 2, BOX 79
LAUREL HILL, FL 32567

JONES, LINDA ANN *(AC 6523)*
P.O. BOX 1311
DAYTONA BEACH, FL 32015

JONES, RICHARD H *(AC 5997)*
227-24TH COURT SW
WINTER HAVEN, FL 33880

JONES, RICHARD J JR *(AC 4491)*
1156 NE CLEVELAND STREET
CLEARWATER, FL 33515

JONES, ROBERT C *(AC 2293)*
STATE ROAD 584 AT BAYVIEW
P.O. BOX P
OLDSMAR, FL 33557

JONES, ROBERT DAVID *(AC 6284)*
5548 VISTA VERDE AVENUE
JACKSONVILLE, FL 32210

JONES, RONALD A *(AC 2356)*
1618 BURNING TREE LANE
BRANDON, FL 33511

JONES, RONALD N *(AC 2405)*
245 MAGNOLIA AVENUE STE 1
MERRITT ISLAND, FL 32952

JONES, W H *(AC 1992)*
P O DRAWER 1478
ROCKINGHAM, NC 28379

JONES, WILLIAM A *(AC 4779)*
POST OFFICE BOX 146
FT MYERS, FL 33902

JORDAN, CHRIS B *(AC 1993)*
845 NW 201ST ST
MIAMI, FL 33169

JORDAN, DONALD F *(AC 4193)*
1117 KILARNEY ROAD
MT PLEASANT, SC 29464

JORDAN, JAMES M *(AC 4780)*
2719 WESTGATE DRIVE
ALBANY, GA 31707

JORDAN, LARRY W *(AC 2634)*
3807 JULINGTON CREEK ROAD
JACKSONVILLE, FL 32223

JORDAN, ROBERT ANDREW *(AC 6524)*
5960 SW 40TH AVENUE APT #C-1
FT LAUDERDALE, FL 33314

JOSLIN, TIMOTHY J *(AC 2154)*
5200 CENTRAL AVE
P O BOX 11326
ST PETERSBURG, FL 33733

)VANOVICH, NICK *(AC 5952)*
)000 CALUSA STREET
MIAMI, FL 33133

:BACK, RICHARD J *(AC 5168)*
423 GARDEN ROAD WEST
HOLLYWOOD, FL 33023

:BACK, ROBERT F *(AC 2357)*
5514 22ND AVE W
BRADENTON, FL 33505

)DAH, VIRGIL A *(AC 4194)*
4607 FOWLER STREET
FT MYERS, FL 33901

:HL, ALBERT GORDON *(AC 5604)*
284 BRITTANY CIRCLE
CASSELBERRY, FL 32707

:NG, DONALD L *(AC 1183)*
P O BOX 727
WINTER PARK, FL 32789

:NKERMANN, RICHARD LEE *(AC 6253)*
6610 71ST STREET NORTH
ST PETERSBURG, FL 33709

:REIT, WILLIAM F *(AC 596)*
P O DRAWER J
MIAMI, FL 33147

:RGENSMEYER, RICHARD J *(AC R000955)*
)00 BRICKELL AVENUE
MIAMI, FL 33131

:RKOWSKI, JOSEPH T JR *(AC 3444)*
227 TALISMAN LANE
COLUMBIA, MD 21045

:STICE, JAMES R *(AC 4781)*
250 NW 35TH AVENUE
LAUDERDALE LAKES, FL 33309

:TILA, ANDREW J *(AC 3141)*
615 MENENDEZ DRIVE
PENSACOLA, FL 32503

:BAT, LAWRENCE D *(AC R000865)*
4550 SW 73RD STREET
MIAMI, FL 33183

:CIR, CHARLES J *(AC 2467)*
525 SW 2ND STREET
MIAMI, FL 33144

:DING, JAMES E *(AC R000726)*
P O BOX 3229
SARASOTA, FL 33578

:HN, MYRON R *(AC 1211)*
)00 S DIXIE HWY SUITE 210
MIAMI, FL 33133

:HN, RONALD A *(AC 4492)*
401 COW PEN ROAD APT. R108
MIAMI LAKES, FL 33014

:HN, STUART GARY *(AC 6103)*
8120 NW 5TH COURT
MIAMI, FL 33169

:ISER, EDWARD J *(AC R001138)*
17 LINSOLNSHIRE ROAD
WINTER PARK, FL 32792

:ISER, WILLIAM M JR *(AC R000831)*
ERNOLD & CO P A CPA'S
O BOX 3229
SARASOTA, FL 33578

:LEEL, SAMUEL J *(AC 5820)*
753 PENNSYLVANIA AVENUE
VIEDO, FL 32765

:LMBACH, FRED O *(AC 1552)*
03 S FLORIDA AVENUE
AKELAND, FL 33801

:LMES, FREDERICK HUSTACE *(AC 6373)*
374 ESTRIDGE DRIVE
OCKLEDGE, FL 32955

:MINSKY, DAVID *(AC R001224)*
100 FALLS CIRCLE DRIVE SOUTH
ORT LAUDERDALE, FL 33313

:NAREK, ROBERT M *(AC 5821)*
670 FONTAINBLEAU BOULEVARO
IAMI, FL 33172

:NE, C V *(AC 489)*
20 NE 21ST STREET
T LAUDERDALE, FL 33305

:NE, GARY D *(AC 3838)*
31 ALTAMONTE AVENUE
UITE 430
LTAMONTE SPRINGS, FL 32701

:NE, KENNETH C *(AC 2304)*
O BOX 6
AMPA, FL 33601

:NE, MONTE E *(AC 4495)*
60 FONTAINEBLEAU BLVD #133
IAMI, FL 33172

:NE, PHILLIP *(AC 2635)*
NIGHT-RIDDER NEWSPAPER, INC
NE RERALD PLAZA
IAMI, FL 33101

KANE, WILLIAM R *(AC 3689)*
8109 NW 72 AVE
TAMARAC, FL 33319

KANIG, SCOTT FREEMAN *(AC 6104)*
14221 N KENDALL DRIVE #207
MIAMI, FL 33186

KANN, MELVIN M *(AC 2210)*
5042 CARILLON WAY
MATTHEWS, NC 28105

KANNER, LEWIS M *(AC 1163)*
6915 BARQUERA STREET
CORAL GABLES, FL 33146

KAPLAN, ANDREW P *(AC 4980)*
HARVARD BUSINESS SCHOOL
GALLATIN C-22
BOSTON, MA 02163

KAPLAN, ANDREW R *(AC 5822)*
10641 SW 99TH TERRACE
MIAMI, FL 33176

KAPLAN, BERTRAM H *(AC 756)*
2401 INDEPENDENT SQUARE
JACKSONVILLE, FL 32202

KAPLAN, ELLIOT *(AC 2406)*
1100 KANE CONCOURSE
BAY HARBOUR ISLAND, FL 33154

KAPLAN, LEONARD F *(AC 5340)*
14505 SW 73RD STREET
MIAMI, FL 33183

KAPLAN, SAUNDRA R *(AC 1678)*
1865 BRICKELL AVENUE
APT. 2007
MIAMI, FL 33129

KAPLAN, WAYNE P *(AC 5306)*
1469 D RAINTREE ORIVE
ROSWELL, GA 30076

KAPLAN, WILLIAM A *(AC 4493)*
SUITE 379
420 LINCOLN RD
MIAMI BEACH, FL 33139

KARCINELL, VICTOR *(AC R001085)*
3431 NORTH 47TH AVENUE
HOLLYWOOD, FL 33021

KARLIN, NATHANIEL *(AC R001349)*
8621 NW 12TH ST
PLANTATION, FL 33322

KARLIP, ELLIOT *(AC 6105)*
PO BOX 1288
SEBRING, FL 33870

KARLITZ, GARY M *(AC 3820)*
1950 SO OCEAN OR
HALLANDALE, FL 33009

KARLITZ, IRVING *(AC R000467)*
1950 S OCEAN DRIVE
HALLANDALE, FL 33009

KARO, ELLEN *(AC R001292)*
P O BOX 6018
FT LAUDERDALE, FL 33310

KARO, SYLVIA *(AC R000956)*
P O BOX 1433
KEY WEST, FL 33040

KARPEL, MIGUEL *(AC R001171)*
7301 SW 133RD AVENUE
MIAMI, FL 33183

KARPOWICZ, JAMES R *(AC 5169)*
511 OAK STREET
NEPTUNE BEACH, FL 32233

KASEN, MARSHALL A *(AC R001127)*
1110 BRICKELL AVENUE SUITE 503
MIAMI, FL 33131

KASHDIN, LAURENCE M *(AC 3177)*
C/O CHRIS CRAFT INOUSTRIES
P O BOX 860
POMPANO BEACH, FL 33061

KASICA, THOMAS JOHN *(AC 6106)*
369 OFFICE PLAZA
TALLAHASSEE, FL 32301

KASKEY, TIM W *(AC 3927)*
630 SW 27TH COURT
GAINESVILLE, FL 32601

KASOFF, LOUIS *(AC 797)*
799 GALIANO ST
CORAL GABLES, FL 33134

KASPAR, RICHARD J *(AC 5823)*
12935 SW 109TH PLACE
MIAMI, FL 33176

KASS, HOWARD CHARLES *(AC 5605)*
3250 WEST TRADE AVENUE #11
MIAMI, FL 33133

KASS, STEVEN *(AC 5170)*
7125 SW 116TH TERRACE
MIAMI, FL 33156

KASSAB, JOHN G *(AC 3316)*
POST OFFICE BOX 3426
ORLANDO, FL 32802

KAST, MILTON B *(AC 856)*
P O BOX 441
WINTER PARK, FL 32792

KASTENS, WM F *(AC 1212)*
3322 MEM PKWY SW 103
HUNTSVILLE, AL 35801

KATOPODY, THOMAS *(AC 4782)*
329 SE THIRD TERRACE
DANIA, FL 33004

KATUNA, HOWARD H *(AC 4065)*
8522 SW 146 COURT
MIAMI, FL 33183

KATZ, ALBERT I *(AC R000228)*
400 N MILLS AVE
ORLANDO, FL 32803

KATZ, ALBERT M *(AC R000096)*
940 FERNVIEW
ST LOUIS, MO 63141

KATZ, ARNOLD I *(AC 4494)*
1236 STEEL ROAO
HAVERTOWN, PA 19083

KATZ, DANIEL BARRY *(AC 6107)*
12271 SW 106TH STREET
MIAMI, FL 33186

KATZ, IRWIN R *(AC 4195)*
8701 SW 137TH AVENUE
SUITE 203
MIAMI, FL 33183

KATZ, MARTIN J *(AC 1955)*
8080 NE FIFTH AVE
ROYAL PALM BEACH COLONY
MIAMI, FL 33138

KATZIN, ALFRED J *(AC 1507)*
951 NE 167 ST
NORTH MIAMI BEACH, FL 33162

KATZMAN, MICHAEL D *(AC 5307)*
5925 S W 100TH STREET
MIAMI, FL 33156

KAUFMAN, JAMES R *(AC 1101)*
2699 SO BAYSHORE DRIVE
MIAMI, FL 33133

KAUFMAN, JERRY R *(AC 5171)*
14150 SOUTHWEST 84TH STREET
#208
MIAMI, FL 33113

KAUFMAN, RICHARD J *(AC 2876)*
SUITE 2000
ONE SE THIRD AVENUE
MIAMI, FL 33131

KEANE, CORNELIUS J JR *(AC 4196)*
1908 ROCKWELL ROAO
ORLANDO, FL 32808

KEANE, GREGORY G *(AC 3142)*
5675 DEL PRADO OR
TAMPA, FL 33617

KEARLY, DEBORAH J *(AC 4091)*
3402 E JEAN STREET
TAMPA, FL 33610

KEARNEY, JOHN E *(AC 1679)*
1 BEACH DRIVE, BOX 5
ST PETERSBURG, FL 33701

KEARNEY, MATTHEW B *(AC R001350)*
1179 NE 98TH STREET
MIAMI SHORES, FL 33153

KEEFE, JOHN R *(AC 3252)*
SOUTHERN FEOERAL BUILDING SUIT
400 NORTH STATE ROAO 7
MARGATE, FL 33063

KEELEY, GERARD JOSEPH *(AC 5953)*
11342 SW 71ST LANE
MIAMI, FL 33143

KEEN, JAMES P *(AC 5024)*
502 MONROE ORIVE
WEST PALM BEACH, FL 33405

KEHOE, DENNIS MICHAEL *(AC 6108)*
4070 RAINBOW CIRCLE
LA BELLE, FL 33935

KEHOE, THOMAS L *(AC 4784)*
902 EAST MAIN STREET
NEW PORT RICHEY, FL 33552

KEITH, ROBERT M *(AC 2131)*
110 HICKORY CREEK DR
BRANDON, FL 33511

KELLEY, HAROLD J JR *(AC 5606)*
910 FLAGSHIP BANK BUILDING
TAMPA, FL 33602

KELLEY, J E *(AC 1268)*
418 EAST VIRGINIA STREET
TALLAHASSEE, FL 32301

KELLEY, WILLIAM A *(AC 3690)*
915 RIVIERA STREET
JACKSONVILLE, FL 32207

KELLY, BARBARA MOORE *(AC 5055)*
6112 110TH AVENUE
TEMPLE TERRACE, FL 33617

KELLY, BETTY W *(AC 2538)*
843 N BOULEVARD
DE LAND, FL 32720

KELLY, EDWARD JOSPEH *(AC 5446)*
4612 RAYMAR DRIVE
ORLANDO, FL 32809

KELLY, GARY MATHEW *(AC 6374)*
2321 NW 114TH TERRACE
PEMBROKE PINES, FL 33023

KELLY, JANE S *(AC 5825)*
PO BOX 407
PENSACOLA, FL 32592

KELLY, KATHY A *(AC 5824)*
800 S. KENYON STREET
SEATTLE, WA 98108

KELLY, ROBERT A *(AC R000165)*
118 NE 13TH STREET
DELRAY BEACH, FL 33445

KELLY, ROBERT J JR *(AC 4197)*
6808 MURRAY HILL CT
TAMPA, FL 33615

KELLY, ROBERT L *(AC 4940)*
700 SOUTH PALM AVENUE
PALATKA, FL 32077

KELLY, TERRY M *(AC 2506)*
880 E BAYA AVENUE
LAKE CITY, FL 32055

KELSO, H DAVID *(AC 4960)*
7730 MIRAMAR PARKWAY
MIRAMAR, FL 33023

KELTNER, JOHN L JR *(AC 3253)*
ROUTE 4 BOX 407-A
BLOOMINGTON, IN 47401

KEMP, LEO B *(AC R001225)*
1075 MIAMI GARDENS ORIVE
NORTH MIAMI BEACH, FL 33179

KEMP, ORVIS M *(AC 678)*
P O BOX 309
KEY WEST, FL 33040

KEMP, ROBERT L *(AC 1213)*
P O BOX 999
GAINESVILLE, FL 32602

KEMPER, RICHARD B *(AC 4198)*
7125 EAST TROPICAL WAY
FT LAUDEROALE, FL 33317

KEMPLER, NANCY *(AC 6109)*
950 EUCLID AVENUE
APT 309
MIAMI BEACH, FL 33139

KENNEDY, HAROLD E *(AC 4498)*
4607 SW 129 AVE
MIAMI, FL 33175

KENNEDY, JAMES C *(AC 3928)*
4140 WOODCOCK ORIVE
JACKSONVILLE, FL 32207

KENNEDY, ROBERT L *(AC 706)*
P O BOX 2920
WINTER HAVEN, FL 33880

KENNEY, KEVIN M *(AC R001041)*
1359 NW LAKESIDE TRAIL
STUART, FL 33494

KENNY, EDWARD J *(AC 4499)*
6863 14TH STREET SOUTH
ST PETERSBURG, FL 33705

KERBEL, FANNY ADELA *(AC 6110)*
11600 CANAL DRIVE
SANS SOUCI ESTATES
NORTH MIAMI, FL 33181

KERBEL, MARCOS A *(AC 3929)*
INTERNATIONAL DIVISION
PAN AMERICAN BANK OF MIAMI P
MIAMI, FL 33101

KERCHER, JOHN W III *(AC R001042)*
5142 SAN JOSE STREET
TAMPA, FL 33609

KERKERING, RICHARD J *(AC R000551)*
400 MADISON DRIVE
SARASOTA, FL 33577

KERNESS, MARK E *(AC 3363)*
2000 S DIXIE HIGHWAY SUITE 107
MIAMI, FL 33133

KERR, ARLETA S *(AC 5955)*
1231-2 BUCKINGHAM PLACE
TALLAHASSEE, FL 32303

KERR, JOHN W JR *(AC R000708)*
1160 REVERE POINT ROAD
VIRGINIA BEACH, VA 23455

KERSEY, HAROLD E *(AC 4635)*
P O BOX 9021
WINTER HAVEN, FL 33880

KERSHAW, HOWARD F *(AC 3532)*
12330 SW 40TH STREET
MIAMI, FL 33165

KERTZNER, BARRY M *(AC R000742)*
1428 BRICKELL AVENUE
MIAMI, FL 33131

KESSLER, DEXTER W *(AC 3930)*
1675 PALM BEACH LAKES BLVD
SUITE 902
WEST PALM BEACH, FL 33401

KESSLER, LOUIS M. *(AC R001204)*
2100 SOUTH OCAEAN LANE
APT 2509
FT LAUDERDALE, FL 33316

KESSLER, WALTER H *(AC 1803)*
P O BOX 2409
TAMPA, FL 33601

KESTER, THOMAS J *(AC 5172)*
2816 NE 27TH AVENUE
LIGHTHOUSE POINT, FL 33064

KETCHAM, BILLY F *(AC 1150)*
P O BOX 1638
TALLAHASSEE, FL 32302

KETOVER, STEVE M *(AC 5173)*
1408 SE BAYSHORE DRIVE
MIAMI, FL 33131

KEULING, EDGAR LOUIS III *(AC R001302)*
8315 SW 72 AVENUE #114
MIAMI, FL 33143

KEY, AUSTIN G JR *(AC 1432)*
P O BOX 7795
JACKSONVILLE, FL 32210

KEY, SHARRON L *(AC 4786)*
624 5TH AVENUE NORTH
JACKSONVILLE BEACH, FL 32250

KEYE, CHARLES N *(AC 2062)*
SUITE 1007 GREATER MIAMI FED B
200 SE 1ST ST
MIAMI, FL 33131

KEYSTONE, JACK S *(AC R001128)*
1720 HARRISON STREET
HOLLYWOOD, FL 33020

KHACHAB, MARY M *(AC 2839)*
P. O. BOX N-909
NASSAU
BAHAMAS, 00

KHAIL, VERNON WILLIAM JR *(AC 6375)*
3689 WALSH STREET
JACKSONVILLE, FL 32205

KICKLIGHTER, W W *(AC 1545)*
BISCAY BUILDING ROOM 300
1040 BISCAYNE BOULEVARD
MIAMI, FL 33132

KIDD, WILLIAM R *(AC 4787)*
807 S E. PALM BAY ROAD
PALM BAY, FL 32905

KIENE, HERMAN J *(AC 2693)*
555 CRANDON BOULEVARD
KEY BISCAYNE
MIAMI, FL 33149

KIERNAN, DONALD E *(AC 2192)*
ARTHUR YOUNG & CO.
515 OLIVE STREET
ST. LOUIS, MO 63101

KIESZEK, LARRY D *(AC 4199)*
P O BOX 999
GAINESVILLE, FL 32602

KIGHT, KENNETH GORDON *(AC 5449)*
3921 BAY TO BAY
TAMPA, FL 33609

KILBAS, JOELEN R *(AC 4500)*
CRIS CRAFT INDUSTRIES
555 SW 12 AVENUE
POMPANO BEACH, FL 33080

KILE, LAWRENCE RAYMOND *(AC R001336)*
29 SE 8T TERRACE
DEERFIELD BEACH, FL 33441

KILGORE, HARRY M *(AC 3305)*
70 NW 209TH TERRACE
MIAMI, FL 33169

KILLEBREW, JOHN H *(AC 2539)*
6909 BLANDING BLVD
JACKSONVILLE, FL 32210

KILLEEN, JOHN J *(AC 5174)*
8401 SW 107TH AVENUE APT 267E
MIAMI, FL 33173

KILLORIN, JEAN GANNON *(AC 6285)*
1920 CHERRY STREET, NE
ST PETERSBURG, FL 33704

KILMARTIN, WALTER D *(AC 3931)*
1580 TOWER PLACE
ATLANTA, GA 30326

KINARD, KENNETH R *(AC 976)*
1428 W 49 ST
HIALEAH, FL 33012

KINDELAN, JAMES W *(AC R000040)*
390 N.E. 104TH STREET
MIAMI SHORES, FL 33153

KING, ARLO J *(AC 1509)*
SUITE 2102
ONE FINANCIAL PLAZA
FT LAUDERDALE, FL 33394

KING, CHARLES B JR *(AC 1343)*
8340 NE 2ND AVENUE SUITE 223
MIAMI, FL 33138

KING, DAVID M *(AC 4345)*
1199 SOUTH US HIGHWAY ONE
SUITE 3
ROCKLEDGE, FL 32955

KING, DONALD F *(AC 857)*
WHEELER & MCCALLA PA
1314 E ATLANTIC BLVD
POMPANO BEACH, FL 33060

KING, HUBERT U *(AC 5956)*
612 BARNETT BANK BUILDING
JACKSONVILLE, FL 32202

KING, JEFFREY LEE *(AC 5450)*
400 SOUTH TAMIAMI, SUITE 170
POST OFFICE BOX 754
VENICE, FL 33595

KING, JOHN R JR *(AC 4501)*
1935 SOUTH CONWAY APT G-7
ORLANDO, FL 32806

KING, JOHN W *(AC 4346)*
2108 W RANDOLPH CIR
TALLAHASSEE, FL 32303

KING, LARRY P *(AC 3607)*
3541 NW 34 WAY
FT LAUDERDALE, FL 33309

KING, SANFORD L *(AC 6221)*
496 NW 165 STREET ROAD D-512
MIAMI, FL 33169

KINGSOLVER, JOHN M JR *(AC R001351)*
4120 SW 18TH STREET #2
FT LAUDERDALE, FL 33317

KINKER, LEONARD *(AC R000866)*
4710 N E 26TH AVENUE
FT LAUDERDALE, FL 33308

KINNEAR, CHARLES S *(AC 714)*
4005 EL PRADO BLVD
MIAMI, FL 33133

KINTIGH, MARY ANNE *(AC 2031)*
ROUTE 2 BOX 611
BROOKSVILLE, FL 33512

KIPP, EDWARD F *(AC 2877)*
942 PINEAPPLE ROAD
SOUTH DAYTONA, FL 32019

KIRBY, JOHN MCKINLEY *(AC R001226)*
14680 NORTHWEST 7TH AVENUE
MIAMI, FL 33168

KIRK, F DENNIS *(AC R001227)*
8390 SOUTHWEST 162ND STREET
MIAMI, FL 33157

KIRK, JAMES L *(AC 878)*
P O BOX 707
MOULTRIE, GA 31768

KIRKER, LYNDA I *(AC 6111)*
1209 S BEACH ST #2018
DAYTONA BEACH, FL 32014

KIRKLAND, JAMES C *(AC 4348)*
1817 QUINCE DRIVE
TALLAHASSEE, FL 32303

KIRKLAND, JERRY T *(AC 5308)*
4341 BIXBY CIRCLE
PENSACOLA, FL 32504

KIRKWOOD, PETER THOMAS *(AC 5691)*
5252 BEACH DRIVE SE
ST PETERSBURG, FL 33705

KIRSCHMAN, KONSTANCE J *(AC 4788)*
P O BOX 340241
CORAL GABLES, FL 33124

KIRSCHNER, MURRAY *(AC R000332)*
550 W 50TH STREET
MIAMI BEACH, FL 33140

KIRSH, MORRIS *(AC 4200)*
CITY NATIONAL BANK BLDG SUITE
300 SEVENTY-FIRST STREET
MIAMI BEACH, FL 33141

KIRSTEIN, PAUL H *(AC R000709)*
585 CUTTER LANE
LONGBOAT KEY, FL 33548

KIRZNER, ALAN *(AC 6112)*
8960 NW 8TH STREET APT 506
MIAMI, FL 33172

KISKER, WILLIAM C JR *(AC 4789)*
201 BONNIE BOULEVARD APT 226
LAKE WORTH, FL 33460

KISSEL, GREGORY M *(AC 3691)*
500 SW 62ND TERRACE
MARGATE, FL 33068

KISSEL, NICHOLAS *(AC 3143)*
13125 SW 111TH AVENUE
MIAMI, FL 33176

KITAIF, DONALD J *(AC 4790)*
561 NE 175TH STREET
NORTH MIAMI BEACH, FL 33162

KITAIF, SHERYL S *(AC 5826)*
561 NE 175TH STREET
NORTH MIAMI BEACH, FL 33162

KITCHENS, ORMAN L *(AC 1474)*
POST OFFICE BOX 4944
HIALEAH, FL 33014

KITE, TERRY W *(AC 4502)*
1920 DEAN ROAD APT 31
JACKSONVILLE, FL 32216

KLASH, THOMAS W *(AC 3803)*
1428 BRICKELL AVENUE
MIAMI, FL 33131

KLEIN, HERBERT *(AC R001256)*
7209 NW 77TH STREET
TAMARAC, FL 33319

KLEIN, MICHAEL F *(AC R000734)*
4104 BURNEY DRIVE
AUSTIN, TX 78731

KLEIN, MYLES R *(AC 1630)*
C/O ALEXANDER GRANT & CO
1000 BRICKELL AVENUE
MIAMI, FL 33131

KLEIN, SIDNEY L *(AC R000144)*
5700 NE 4TH COURT
MIAMI, FL 33137

KLEINSCHMIDT, CHARLES H *(AC 2960)*
1030 VOLUSIA AVENUE
SUITE 230
DAYTONA BEACH, FL 32014

KLERK, CORNELIUS THOMAS *(AC 5692)*
10474 SW 118TH STREET
MIAMI, FL 33176

KLIGMANN, EUGENE W *(AC 4201)*
1800 M STREET NW
WASHINGTON, DC 20036

KLINE, DAVID L *(AC 799)*
C/O ALEXANDER GRANT & CO
1000 BRICKELL AVENUE
MIAMI, FL 33131

KLINE, DOUGLAS B *(AC 3364)*
8325 SW 72 AVE #105
MIAMI, FL 33143

KLISTON, TODD W *(AC 4503)*
480 NW 45 TERR
FT LAUDERDALE, FL 33317

KLOSINSKI, STANLEY J *(AC R000241)*
841 BAYSHORE BLVD
TAMPA, FL 33606

KLOTZ, MARY N *(AC 4083)*
2451 BRICKELL AVE #18N
MIAMI, FL 33129

KNAPP, DALE A *(AC 1680)*
8461 SW 106TH STREET
MIAMI, FL 33156

KNAPP, DALE J *(AC 4202)*
9744 DAHLIA AVENUE
PALM BEACH GARDENS, FL 33410

KNAPP, LEROY T *(AC R000121)*
8 SANDPIPER RD
TAMPA, FL 33609

KNAPP, MORRIS III *(AC 6254)*
621 SAN ANTONIO AVENUE
CORAL GABLES, FL 33146

KNAPP, ROBERT B *(AC 5175)*
850 GEORGIA AVENUE
LONGWOOD, FL 32750

KNAPP, SUSAN C *(AC 3932)*
9244 RIGGS LANE APT E
OVERLAND PARK, KS 66212

KNEAPLER, CHARLES *(AC 1841)*
8005 SW 17TH TERRACE
MIAMI, FL 33155

KNIGHT, GARLAND W JR *(AC 4409)*
3002 WAVERLY AVENUE
TAMPA, FL 33604

KNIGHT, JOHN D *(AC 2390)*
1282 CEDAR STREET
BROOMFIELD, CO 80020

KNIGHT, JOHN G F *(AC 696)*
P O BOX 999
GAINESVILLE, FL 32601

KNIPE, PATRICK J *(AC 1927)*
C/O COLLEY TRUMBOWER & HOWELL
33 E ROBINSON STREET
ORLANDO, FL 32801

KNOBLE, WILLIAM A *(AC 5827)*
2726 CLYDE AVENUE
PUNTA GORDA, FL 33950

KNOWLES, CHARLES J SR *(AC 3321)*
6201 SW 114TH STREET
MIAMI, FL 33156

KNOWLES, DOUGLAS K *(AC 4203)*
10801 SW 173RD STREET
MIAMI, FL 33157

KNOX, KENNETH M *(AC 3061)*
RT 3 BOX 23
LAKE PLACID, FL 33852

KNUDSEN, RICHARD R *(AC 1547)*
2817 E OAKLAND PARK BLVD
FT LAUDERDALE, FL 33306

KNUTZEN, JAMES V *(AC 3062)*
2738 ANNETTE CIRCLE
JACKSONVILLE, FL 32216

KOCH, JEFFREY B *(AC 3693)*
8645 SHERATON DRIVE
MIRAMAR, FL 33025

KOCH, JOHN R *(AC 5176)*
2902 22ND STREET
VERO BEACH, FL 32960

KOEHL, BENJAMIN *(AC R000603)*
5205 YELLOW PINE LANE
FT LAUDERDALE, FL 33319

KOEHLER, DAVID C *(AC 3533)*
4651 N LANDING TRACE NE
MARIETTA, GA 30066

KOEHNER, FREDERICK E *(AC R000369)*
2555 NE 11TH STREET
FT LAUDERDALE, FL 33304

KOESTER, WILLIAM A *(AC R000159)*
509 SOUTH BEACH 11
1430 GULF BLVD
CLEARWATER, FL 33515

KOFFLER, DENNIS J *(AC 6376)*
1310 N 65TH WAY
HOLLYWOOD, FL 33024

KOHL, THOMAS EDWARD *(AC 6526)*
4121 PALO ALTO DRIVE
LAKELAND, FL 33803

KOHLER, R H *(AC 3453)*
700 SE 22ND STREET
FT LAUDERDALE, FL 33316

KOHN, STEWART L *(AC 775)*
1688 MERIDIAN AVENUE
#1025
MIAMI BEACH, FL 33139

KOHOUTEK, VINCENT JEROME JR *(AC 652*
202 SOUTH OXALIS DRIVE
ORLANDO, FL 32807

KOHR, JOHN A *(AC 4791)*
P O BOX 5717
PENSACOLA, FL 32505

KOIVU, DANIEL W *(AC 1454)*
KOIVU, MILHAUSEN & RUTA
1516 E HILLCREST
ORLANDO, FL 32803

KOLBER, CLIFFORD M *(AC 2757)*
7001 S W 61ST AVENUE
MIAMI, FL 33143

KOON, LOUIS L *(AC 3534)*
3108 CLEVELAND HEIGHTS BLVD
LAKELAND, FL 33803

KOON, W B *(AC 3933)*
2005 NW 173RD TERRACE
OPA LOCKA, FL 33054

KOPPEL, HAROLD E *(AC 5177)*
ROUTE 2
DE LAND, FL 32720

KOPPEL, WILLIAM C *(AC 1488)*
2040 NE 163RD STREET
SUITE 207
NORTH MIAMI BEACH, FL 33160

KOPPIUS, JAMES G *(AC 3934)*
243 EAST 14TH STREET
NEW YORK, NY 10003

KORBLY, BEN B *(AC 3535)*
601 LUZON
TAMPA, FL 33606

KOREN, EDWARD F *(AC 5178)*
92 LAKE WIRE DRIVE
PO DRAWER BW
LAKELAND, FL 33802

KORN, RONALD J *(AC R001388)*
5865 SW 118TH STREET
MIAMI, FL 33158

KORNMEIER, RICHARD K *(AC 3254)*
1061 W DAKLAND PARK BLVD
OAKLAND PARK, FL 33311

KOROSS, LEROY *(AC R000537)*
2450 RDLLYWOOD BOULEVARD
SUITE 500
HOLLYWDOD, FL 33020

KOSSTRIN, IRA W *(AC 995)*
1688 MERIDIAN AVENUE
MIAMI BEACH, FL 33139

KRAEMER, THOMAS C *(AC R000258)*
4302 RENDERSON BLVD
TAMPA, FL 33607

KRAFT, HARRY T *(AC R000929)*
11253 RARBDUR WOODS ROAD S
JACKSDNVILLE, FL 32225

KRAMER, ALAN L *(AC R000807)*
235 PRDSPECT AVENUE
APT. 1F
RACKENSACK, NJ 07601

KRAMER, WILLIAM L *(AC 4792)*
7540 DOCKSIDE STREET
ORLANDD, FL 32807

KRAPF, JAMES K *(AC 3694)*
16160 SW 108 AVENUE
MIAMI, FL 33157

KRATISH, JORDAN J *(AC 1631)*
1820 BAY ROAD
MIAMI BEACH, FL 33139

KRAUSE, CLIFFORD J *(AC 5607)*
5915 NDRTRWEST 33RD STREET
GAINESVILLE, FL 32605

KRAUSE, GLENN L *(AC R000307)*
1040 EAST PARK AVENUE
P O BOX 551
TALLAHASSEE, FL 32302

KRAUSE, KATHRYN F *(AC 3935)*
P O BDX 5097
OAYTDNA BEACH, FL 32020

KRAUSE, ROBERT A *(AC 1455)*
MCMILLIAN, UNRUH & KOEHNER
2801 E DAKLAND PK BL SUITE 402
FT LAUDERDALE, FL 33306

KRAUSE, WILLIAM NELSON *(AC 6382)*
570 RUDDER ROAD
NAPLES, FL 33940

KRAXBERGER, NATHANAEL L *(AC 1456)*
EXCHANGE NATIONAL BANK BUILDIN
SUITE 2112
TAMPA, FL 33602

KRAYER, ANTHONY C *(AC 2637)*
C/O ERNST & ERNST
ONE FINANCIAL PLAZA
FT LAUDERDALE, FL 33394

KREBS, JOSEPH E *(AC 1956)*
113 W ALLISON CIRCLE
CARROLLTON, GA 30117

KREDI, ABRAHAM *(AC 4205)*
9865 SW 125 TERRACE
MIAMI, FL 33176

KREPS, ADAM L *(AC R000867)*
5607 MARLBDRO PIKE
APT 302
WASRINGTON, DC 20028

KRETCHMER, ROBERT M *(AC 2879)*
9955 SW 164 TERRACE
MIAMI, FL 33157

KRETZSCHMAR, PAUL F *(AC 1876)*
9301 NE 6TH AVENUE
MIAMI SRORES, FL 33153

KREUTLE, JOSEPH A *(AC 1804)*
807 SW 7 STREET
FT LAUDERDALE, FL 33315

KRIDEL, MICHAEL STEPHEN *(AC 6377)*
GURLAND & GOLDBERG, P.A.
2500 E. HALLANDALE BEACH BLVD.
SUITE 503
HALLANDALE, FL 33009

KRIELOW, GARY R *(AC 2758)*
C/O LAMN GORDON & KRIELOW
525 NORTHLAKE BOULEVARD
NDRTH PALM BEACH, FL 3340B

KRISSEL, MICHAEL *(AC 2232)*
9095 S W 87TH AVENUE
SUITE 506
MIAMI, FL 33156

KRISSEL, RICHARD *(AC 4793)*
9075 SW 87 AVE
SUITE 412
MIAMI, FL 33176

KRIVY, JOHN *(AC 1890)*
204 PARK RIDGE AVENUE
TAMPA, FL 33617

KROHNGOLD, ROBERT J *(AC 1309)*
990 SW FIRST STREET
MIAMI, FL 33130

KRONOWITZ, KENNETH G *(AC 1535)*
16300 NE 19 AVENUE #214
NORTH MIAMI BEACH, FL 33162

KRONSTADT, NORMAN M *(AC 4077)*
216 WIMBLEDOW LAKE DRIVE
FT LAUDERDALE, FL 33324

KROPP, DAVID HILDRETH *(AC 5451)*
35 EDGEWATER DRIVE APT 30
CORAL GABLES, FL 33133

KROSSKOVE, ALLAN *(AC R000194)*
150 SE 3RD AVENUE
MIAMI, FL 33131

KRUGER, ALLAN I *(AC R001316)*
C/O TENENBAUM, TOPPING & SIMON
2810 E. OAKLAND PARK BLVD.
FT LAUDERDALE, FL 33306

KRUPNICK, LAWRENCE M *(AC 3936)*
17540 NE 7TH PLACE
NORTH MIAMI BEACH, FL 33162

KRUTMAN, ABRAHAM M *(AC R000140)*
7220 NW 36TH ST SUITE 240
PAN AMERICAN BANK BUILDING
MIAMI, FL 33166

KRUZEL, DAVID MICHAEL *(AC 6113)*
814 NE 160TH STREET
NORTH MIAMI BEACH, FL 33162

KUBLIN, MILTON *(AC 1642)*
9851 E FERN STREET
PERRINE, FL 33157

KUBLIN, ROSE P *(AC 858)*
9851 E FERN STREET
PERRINE, FL 33157

KUHN, G T *(AC 3454)*
P O BOX 968
LONGWOOD, FL 32750

KUITERT, ROBERT L *(AC 4915)*
6227 NW 53RD BOULEVARO
GAINESVILLE, FL 32605

KURLAND, MILDRED Z *(AC 4351)*
7545 E TREASURE ORIVE 8-A
MIAMI, FL 33141

KURRAS, DOROTHY A *(AC 3455)*
GREENLEE PAUL & FURNAS
P O BOX 8
MOUNT DORA, FL 32757

KURTZ, JOSEPH M *(AC 1214)*
35 ALMERIA AVENUE
CORAL GABLES, FL 33134

KURTZ, MARTIN J *(AC 1903)*
700 EAST ATLANTIC BLVO
POMPANO BEACH, FL 33060

KURTZMAN, ALAN M *(AC R000538)*
8321 SW 143RD AVENUE
MIAMI, FL 33143

KURZWEIL, ALLEN B *(AC 2468)*
7653 91ST STREET NORTH
SEMINOLE, FL 33542

KWAL, RICHARD M *(AC 5309)*
7355 SW 82ND STREET
MIAMI, FL 33143

LA MEE, HERBERT P *(AC 1995)*
C/O ERNST & ERNST
SUITE 2400 633 17TH ST
DENVER, CO 80202

LA PIEDRA, WALTER T *(AC 5181)*
P O BOX 308
FT MYERS, FL 33902

LABELL, R STEPHEN *(AC 6114)*
5523 WINDERMERE DRIVE
JACKSONVILLE, FL 32211

LABELLE, LAWRENCE J *(AC 3777)*
8920 SW 47TH TERRACE
MIAMI, FL 33165

LABRATO, RONNIE R *(AC 5828)*
104 BEECHWOOD
PLANO, TX 75075

LACEY, DENNIS J *(AC 6115)*
% COOPERS & LYBRAND
SUITE 775 THE HARTFORD BLDG
ORLANDO, FL 32801

LACHER, CARL JOSEPH *(AC R001303)*
1201 SEMINOLE BLVO
APT 9
LARGO, FL 33540

LACHOWICZ, THEODORE A *(AC 5829)*
9060 NW EIGHTH STREET
APARTMENT 110
MIAMI, FL 33126

LACKEY, ALLEN W *(AC 4504)*
12028 NW 25TH ST
CORAL SPRINGS, FL 33065

LACKEY, BETTY D *(AC 1902)*
356 CATALONIA AVENUE
CORAL GABLES, FL 33134

LACKEY, NANCY M *(AC 4610)*
4151 HARDIE AVENUE
COCONUT GROVE, FL 33133

LACY, LONNIE H *(AC 3063)*
617 E COLONIAL DRIVE
ORLANDO, FL 32803

LADELL, BRIAN J *(AC 5830)*
1429 ROSEWOOD AVENUE
DUNEDIN, FL 33528

LADO, FRED F *(AC 552)*
1111 EXCHANGE NATL BANK BLDG
TAMPA, FL 33602

LAFAYE, VERNON A *(AC 1877)*
1710 GULF LIFE TOWER
JACKSONVILLE, FL 32207

LAFFEY, MATTHEW JOEL *(AC 5693)*
2000 15TR COURT NW #13
WINTER HAVEN, FL 33880

LAHNEN, WILLIAM ROBERT JR *(AC 5608)*
1710 GULF LIFE TOWER
JACKSONVILLE, FL 32207

LAIRD, LARRY L *(AC 4961)*
HICKORY SHORES #1
ROUTE 2 BOX 182
GULF BREEZE, FL 32561

LAKE, GARY BRIAN *(AC 5452)*
7965 SW 86TH STREET #126
MIAMI, FL 33143

LAKE, JOHN F *(AC 5609)*
7001 ULMERTON ROAO
APT. 15108
LARGO, FL 33541

LAKE, RICHARD J *(AC R000808)*
300 ONTARIO PLACE
WEST PALM BEACH, FL 33409

LAMAS, CARLOS F *(AC 5179)*
11853 SW 34TH STREET
MIAMI, FL 33175

LAMBERT, ALLEN JAMES *(AC R001228)*
1634 BULEVAR MENOR
PENSACOLA, FL 32561

LAMBING, GEORGE R *(AC R001043)*
4001 W NEWBERRY ROAD
GAINESVILLE, FL 32607

LAMKIN, CHARLES G *(AC 4207)*
8132 MESSINA DRIVE
JACKSONVILLE, FL 32211

LAMN, CHARLES L *(AC 2063)*
525 NORTHLAKE BOULEVARD
NORTH PALM BEACH, FL 33408

LAMOUREUX, GEORGE J. *(AC R001205)*
8705 THORNWOOD LANE
TAMPA, FL 33615

LAMSON, JOHN C *(AC 4916)*
6371 COW PEN ROAD APT S104
MIAMI LAKES, FL 33014

LAMSON, NANCY H *(AC 5831)*
6371 COW PEN ROAD
APARTMENT S-104
MIAMI LAKES, FL 33014

LANCASTER, KENNETH M II *(AC 3382)*
2506 PONCE DE LEON BLVO
CORAL GABLES, FL 33134

LANCASTER, RICHARD P *(AC 4208)*
1224 61ST STREET SOUTH
ST PETERSBURG, FL 33707

LAND, FRANKLIN G. *(AC 5453)*
STAR ROUTE
DESTIN, FL 32541

LANDIN, ALFRED *(AC R000261)*
3101 NORTH COUNTRY CLUB ORIVE
APT B2-501
MIAMI, FL 33180

LANDIS, LEO *(AC 334)*
198 PALM AVENUE
MIAMI BEACH, FL 33139

LANDO, MARVIN D *(AC R001247)*
7320 SOUTHWEST 145TH TERRACE
MIAMI, FL 33158

LANDORF, CHARLES DUKE *(AC 6378)*
C/D MAY, ZIMA & COMPANY
P.O. BDX 1311
DAYTONA BEACH, FL 32015

LANDOW, LAURENCE *(AC 2266)*
9450 SUNSET DRIVE
SUITE 200A
MIAMI, FL 33173

LANDRUM, ROYCE L *(AC 2583)*
1929 SABRA DR
TALLAHASSEE, FL 32303

LANE, DAVID L *(AC 2880)*
2203 NW 59TH AVENUE
FORT LAUDERDALE, FL 33313

LANE, J R *(AC 4209)*
1111 EXCRANGE NATIONAL BANK BL
TAMPA, FL 33602

LANE, JAMES A JR *(AC 1957)*
POST OFFICE BDX 922
NASHVILLE, GA 31639

LANE, JAMES M *(AC 3456)*
C/O COLLEY TRUMBOWER & HOWELL
33 E ROBINSON ST
ORLANDO, FL 32801

LANE, RANDOLPH H *(AC 5832)*
954 RICRARDSON ROAD
TALLARASSEE, FL 32301

LANE, ROBERT L *(AC 3457)*
P O BOX 20243
TALLAHASSEE, FL 32304

LANE, ROBERT M *(AC 1250)*
10854 N. KENDALL DRIVE
APT 210
MIAMI, FL 33176

LANEY, M GRAY JR *(AC 4794)*
801 MAGNOLIA AVENUE
ORLANDO, FL 32803

LANEY, MARION G *(AC 320)*
SUITE 311
801 N MAGNOLIA
ORLANDO, FL 32803

LANEY, ROGER LEANDER III *(AC 5454)*
POST OFFICE BOX 1638
TALLARASSEE, FL 32302

LANG, JAMES T *(AC 544)*
P O BOX 12346
ST PETERSBURG, FL 33733

LANG, RUSSELL J *(AC R000501)*
5261 NE 19TH AVENUE
POMPANO BEACH, FL 33064

LANGDON, W E *(AC 3938)*
C/O COLLEY TRUMBOWER & HOWELL
33 E ROBINSON ST
ORLANDO, FL 32801

LANGE, ROBERT E JR *(AC R001257)*
2429 ROLLYWOOD BLVD
ROLLYWOOD, FL 33020

LANGE, WILLIAM M *(AC R000525)*
4025 LURAY DRIVE
ORLANDO, FL 32806

LANGFAHL, JAMES C *(AC 2360)*
7820 MEADOWDALE LANE
CHARLOTTE, NC 28212

LANGFORD, ROBERT F JR *(AC 5663)*
8090 ATLANTIC BLVD
APARTMENT D-8
JACKSONVILLE, FL 32211

LANGLEY, GEORGE W *(AC 4391)*
6908 GREENHOLLY ORIVE
JACKSONVILLE, FL 32211

LANGLOIS, DAVID G *(AC 5694)*
27725 SW 163 AVENUE
HOMESTEAO, FL 33030

LANIER, ASHLEY T *(AC 1344)*
412 MADISON STREET
SUITE 801
TAMPA, FL 33602

LANIER, DAVID P JR *(AC 6180)*
P O BOX 2255
SANFORD, FL 32771

LANKOW, GEORGE H *(AC R000610)*
PO BOX 2694
SARASOTA, FL 33578

LANSING, CHARLES W *(AC 1016)*
204 EAST ALTAMONTE AVENUE
ALTAMONTE SPRINGS, FL 32701

LAPADULA, DANIEL J *(AC 3468)*
209 NE 95TH STREET
MIAMI SHORES, FL 33153

LAPIDES, GLENN F *(AC R000658)*
12325 SW 102ND COURT
MIAMI, FL 33156

LARKEY, ROBERT B *(AC 6182)*
6251-A SW 116TH PLACE
MIAMI, FL 33173

LARRABEE, DANIEL A *(AC 6967)*
43 WEST OAK STREET
RAMSEY, NJ 07446

LARSEN, JANN B *(AC 6255)*
2260 GILLIS COURT
MAITLAND, FL 32751

LASALLE, A L JR *(AC 3144)*
9411 NW 4 STREET
PEMBROKE PINES, FL 33024

LASKA, JOHN L *(AC 2064)*
1710 BEAUREGARD DRIVE
LILBURN, GA 30247

LASKEY, JOHN T *(AC 5833)*
2900 FIRST FEDERAL BUILDING
MIAMI, FL 33131

LASKEY, MITCHEL J *(AC 5310)*
14350 SW 71ST LANE
MIAMI, FL 33183

LASKO, NORMAN *(AC 1780)*
8339 GROSS POINT ROAD
MORTON GROVE, IL 60053

LASRIS, CHERYL L *(AC 5834)*
1406 RIVERBIRCH LANE
JACKSONVILLE, FL 32207

LASSETER, JAMES *(AC 2233)*
ROUTE 3 BOX 205
BROOKSVILLE, FL 33512

LASSMAN, MARK D *(AC 4795)*
2030 NW 109TH AVENUE
PEMBROKE PINES, FL 33023

LATHAM, BRETT EDWARD *(AC 6528)*
5705-B SOCIETY PARK BLVD
TAMPA, FL 33617

LATHAM, PAUL D *(AC 5835)*
4712 S. RIO GRANDE, APT. 23
ORLANDO, FL 32815

LATHAM, TOBIAS B *(AC 3695)*
SUITE 2700 INDEPENDENT SQUARE
ONE INDEPENDENT DRIVE
JACKSONVILLE, FL 32202

LATIMER, ALFRED C *(AC 4611)*
531 CAROLINA AVENUE
FT LAUDERDALE, FL 33312

LAUGHLIN, JOHN R *(AC 2638)*
1717 50TH STREET SOUTH
TAMPA, FL 33619

LAURSEN, GARY A *(AC 2156)*
1100 CLEVELAND STREET
SUITE 210
CLEARWATER, FL 33515

LAUTERIA, BERYL DAVIS *(AC 3939)*
4490 FOXCHASE DRIVE
ORLANDO, FL 32806

LAUTERIA, LOUIS HENRY *(AC 5455)*
4490 FOXCHASE DRIVE
ORLANDO, FL 32806

LAUVER, KENNETH M *(AC 2428)*
636 FLORIDA NATL BANK BLDG
JACKSONVILLE, FL 32202

LAVAL, RODNEY S *(AC 6379)*
1950 LEE ROAD, SUITE 123
WINTER PARK, FL 32789

LAW, RICHARD HARGROVE *(AC 6116)*
2020 CONTINENTAL AVENUE #233
TALLAHASSEE, FL 32304

LAWRENCE, CLARENCE W *(AC R000552)*
201 ALHAMBRA CIRCLE
CORAL GABLES, FL 33134

LAWRENCE, CLYDE E JR *(AC 2065)*
7500 SW 84TH COURT
MIAMI, FL 33143

LAWRENCE, IRVING *(AC 4662)*
12355 SW 70TH COURT
MIAMI, FL 33156

LAWRENCE, JAMES M *(AC 3064)*
2069 FIRST STREET
P O BOX 1501
FT MYERS, FL 33902

LAYMAN, RICHARD N *(AC 4352)*
2204 TATE ROAD
CANTONMENT, FL 32533

LEA, EDWARD KENNETH *(AC 5610)*
7318 LAS PALMAS COURT
APT 119
TAMPA, FL 33614

LEA, KENNETH R *(AC R000484)*
RT 3 BOX 157
MURFREESBORO, TN 37130

LEACH, GEORGE W *(AC 3145)*
8516 WOODWICK COURT
TAMPA, FL 33614

LEACH, JOHN K *(AC R000786)*
801 W BAY DRIVE SUITE 702
LARGO, FL 33540

LEADER, JERRY *(AC 956)*
P O BOX 486
NORTH MIAMI BEACH, FL 33162

LEADER, PAUL F *(AC 4078)*
5525 SW 41ST STREET
APT 117
PEMBROKE PINES, FL 33023

LEARNER, HOWARD *(AC 647)*
9655 SO DIXIE HIGHWAY
MIAMI, FL 33156

LEATHERS, ROBERT ALFRED *(AC 5611)*
1376 SW FOURTH STREET
MIAMI, FL 33135

LEBAR, NEAL RICHARD *(AC 5456)*
9615 CORAL WAY APT A114
MIAMI, FL 33165

LEBLANC, MICHAEL J *(AC 4505)*
5336 TRIBUNE DRIVE
ORLANDO, FL 32806

LEDER, CHARLES L *(AC R000526)*
7621 SW 145TH AVENUE
MIAMI, FL 33183

LEDERER, LAURENCE N *(AC 6117)*
801 NW 47TH AVE
APT 215
MIAMI, FL 33126

LEDOYEN, CHARLES E *(AC 3460)*
9175 KINGS COLONY ROAD
JACKSONVILLE, FL 32217

LEDUC, NELSON A *(AC 3778)*
7905 HEATHER COURT
TAMPA, FL 33614

LEDWARD, JEFFREY CRAIG *(AC 6530)*
7871 NW 3RD STREET
BLDG 28,APARTMENT 103
PEMBROKE PINES, FL 33023

LEDYARD, CAROL A *(AC 4392)*
POST OFFICE BOX 635
SEFFNER, FL 33584

LEDYARD, MERLIN R *(AC 2881)*
215 MADISON STREET SUITE 1007
FIRST NATIONAL BANK BLDG
TAMPA, FL 33602

LEE, DANIEL R *(AC 5836)*
2012 DIPLOMAT DRIVE
CLEARWATER, FL 33516

LEE, EARL V *(AC 1296)*
1810 NORTH 58TH AVENUE
PENSACOLA, FL 32506

LEE, JOHN D *(AC 5183)*
1225 CHATTAHOOCHEE AVENUE
PO BOX 19538
ATLANTA, GA 30325

LEE, KENNETH JERALD JR *(AC 6380)*
1936 S PINE DRIVE
FT MYERS, FL 33901

LEFCOURT, JEFFREY *(AC 1904)*
201 ALHAMBRA CIRCLE
CORAL GABLES, FL 33134

LEFCOURT, SIDNEY *(AC 229)*
201 ALHAMBRA CIRCLE
CORAL GABLES, FL 33134

LEFEVRE, NORMAN F JR *(AC 2882)*
9760 S W 147TH STREET
MIAMI, FL 33176

LEFFINGWELL, THOMAS A *(AC 3696)*
950 N FEDERAL HWY
POMPANO BEACH, FL 33060

LEFKOWITZ, DAVID L *(AC 6118)*
871 EAST PLANTATION CIRCLE
PLANTATION, FL 33324

LEFKOWITZ, IVAN M *(AC 4796)*
2437 WHITEHALL CIRCLE
WINTER PARK, FL 32789

LEFLER, LESTER L *(AC 4393)*
2208 ALLEN DRIVE
PLANT CITY, FL 33566

LEGEL, LAWRENCE W *(AC 4674)*
P.O. BOX 711
LEHIGH ACRES, FL 33936

LEHMAN, ERVIN F *(AC R000775)*
2604 SUNNYBROOK DRIVE
SARASOTA, FL 33579

LEHMAN, LARRY W *(AC 3256)*
825 THOMASVILLE ROAD
TALLAHASSEE, FL 32303

LEIGHTON, LEONARD R *(AC R000376)*
BOX 2406
HOLLYWOOD, FL 33022

LEINSTER, ROY L *(AC R001130)*
2301 HOWARD DRIVE
ORLANDO, FL 32803

LEITER, ALLAN A *(AC 1076)*
SUITE 2000
ONE SE THIRD AVENUE
MIAMI, FL 33131

LEITMAN, LORN *(AC 4797)*
8881 SOUTHWEST 107TH AVENUE
SUITE 200
MIAMI, FL 33176

LEMMON, FLOYD C *(AC 3697)*
2345 BENTLEY STREET
MERRITT ISLAND, FL 32952

LENHART, DENNIS W *(AC 3585)*
427 CORNWALL ROAD
WINTER PARK, FL 32792

LENHART, MILES L *(AC 4394)*
1300 VINEMONT DRIVE
BRANDON, FL 33511

LENKER, MARK N JR *(AC 3065)*
204 S BURLINGAME
TEMPLE TERRACE, FL 33617

LENNON, ROBIN C *(AC 4798)*
P O BOX 1113
DE LEON SPRINGS, FL 32028

LENTS, JOSEPH L *(AC 6383)*
18924 SW 93RD COURT
MIAMI, FL 33157

LEONARD, DAVID P *(AC 2759)*
P O BOX 23057
FT LAUDERDALE, FL 33307

LEONARD, DONALD L *(AC 2760)*
P O BOX 666
CLEARWATER, FL 33517

LEONARD, EUGENE H *(AC 2541)*
880 NE 69 ST
MIAMI, FL 33138

LEONARD, JOHN R *(AC 4092)*
600 FIFTH AVENUE SOUTH
SUITE 209
NAPLES, FL 33940

LEONARD, MALCOLM A *(AC R001317)*
8311 NW 18TH STREET
PEMBROKE PINES, FL 33023

LEONARD, RALEIGH C *(AC 5184)*
P O BOX 1368
TALLAHASSEE, FL 32304

LEONE, MICHAEL S *(AC 5025)*
161 ALMERIA AVE SUITE 200-E
CORAL GABLES, FL 33134

LEONHARDT, D L *(AC R000605)*
P O BOX 6368
FT LAUDERDALE, FL 33310

LERAS, NICHOLAS J *(AC 2096)*
P O BOX 5097
DAYTONA BEACH, FL 32018

LERNER, PHILIP *(AC 6119)*
2515 SW 74TH TERRACE
DAVIE, FL 33317

LESLIE, WILLIE R *(AC 1929)*
347 JEAN STREET
MILL VALLEY, CA 94941

LESNICK, STEVEN FRED *(AC 6120)*
2640 NE 135TH STREET
NORTH MIAMI, FL 33181

LESOURD, CHRIS R *(AC 2694)*
PROBE INC
PO BOX 12007
SEATTLE, WA 98112

LESTER, CHARLES L *(AC 1591)*
P O BOX 1311
DAYTONA BEACH, FL 32015

LESTER, JOSEPH R *(AC 6121)*
4241 NW NINTH COURT
COCONUT CREEK, FL 33066

LESTER, RONALD F *(AC 2707)*
6657 BOUGAINVILLA AVE SO
ST PETERSBURG, FL 33707

LESTER, WANDA Y *(AC 4454)*
1416 PEACHTREE COURT
VERNON HILLS, IL 60060

LESURE, JOHN D *(AC R001045)*
1051 SEMINOLE AVENUE
ALTAMONTE SPRINGS, FL 32701

LEUTHESSER, STEPHANIE *(AC 4579)*
KNIGHT-RIDDER NEWSPAPERS INC
ONE HERALD PLAZA
MIAMI, FL 33101

LEVAN, ROBERT T *(AC 5311)*
22 DOWNING STREET
CONCORD, NH 03301

LEVANGIE, EDMUND M *(AC 2132)*
427 N MAGNOLIA AVENUE
ORLANDO, FL 32803

LEVENSON, MAURICE E *(AC 1077)*
951 NE 167TH STREET
NORTH MIAMI BEACH, FL 33162

LEVENTHAL, SHELDON I *(AC R001159)*
4270 CASPER COURT
HOLLYWOOD, FL 33021

LEVI, ALLEN S *(AC 4210)*
1893 NE 164TH STREET
NORTH MIAMI BEACH, FL 33162

LEVIE, GEORGE R *(AC 1958)*
175 SE 25TH ROAD
APARTMENT 8F
MIAMI, FL 33129

LEVIN, JOSEPH *(AC 3940)*
5313 COLLINS AVENUE
APT 209
MIAMI BEACH, FL 33140

LEVIN, MORTON S *(AC 1345)*
1940 HARRISON STREET
HOLLYWOOD, FL 33020

LEVINE, JEFFREY MICHAEL *(AC R001285)*
19600 NE 21ST COURT
NORTH MIAMI BEACH, FL 33179

LEVINE, LARRY A *(AC 2708)*
2005 NORTH 36TH AVENUE
HOLLYWOOD, FL 33021

LEVINE, NEAL H *(AC 1770)*
6141 SUNSET DR
SOUTH MIAMI, FL 33143

LEVINE, NORMAN *(AC 3461)*
311 NE 172ND STREET
NORTH MIAMI BEACH, FL 33162

LEVINE, SAUL S *(AC 345)*
1401 NW 17TH AVENUE
MIAMI, FL 33125

LEVINE, STEVEN G *(AC 3698)*
12304 SW 109TH COURT
MIAMI, FL 33156

LEVINSON, HARVEY L *(AC 3067)*
10621 N KENDALL DR SUITE 200
MIAMI, FL 33176

LEVITCH, STANLEY B *(AC 624)*
201 ALHAMBRA CIRCLE
CORAL GABLES, FL 33134

LEVY, ARTHUR S *(AC R001009)*
3840 NORTH 50TH AVE
HOLLYWOOD, FL 33021

LEVY, BRIAN D *(AC 5185)*
14185 SW 87TH STREET
MIAMI, FL 33183

LEVY, DAVID A *(AC 2267)*
291 SW 27TH AVENUE
MIAMI, FL 33135

LEVY, GERALD M *(AC 4612)*
9375 SW 77TH AVENUE
APARTMENT 4024
MIAMI, FL 33156

LEVY, JOEL I *(AC R000392)*
1444 BISCAYNE BLVD
MIAMI, FL 33132

LEVY, REBA C *(AC 4799)*
9375 SW 77TH AVENUE APT 4024
MIAMI, FL 33156

LEVY, RICHARD L *(AC 2542)*
8740 N KENDALL DRIVE
MIAMI, FL 33176

LEWERENZ, ERIC J *(AC 5026)*
17 NE 1ST AVENUE
OCALA, FL 32670

LEWIS, ALLEN E JR *(AC 6122)*
145 21ST AVENUE NE
ST PETERSBURG, FL 33704

LEWIS, EDWARD S *(AC R001304)*
7755 SW 130TH STREET
MIAMI, FL 33156

LEWIS, LEO Y *(AC R001293)*
3026 CLOUDLAND DRIVE
TALLAHASSEE, FL 32303

LEWIS, LEO Y *(AC R000637)*
2000 NORTH MERIDIAN #155
TALLAHASSEE, FL 32303

LEWIS, MARVIN R *(AC 1437)*
2500 PENNZAIL PLACE
711 LOUISIANA STREET
HOUSTON, TX 77002

LEWIS, MICHAEL EARL *(AC 5457)*
1201 SEMINOLE BOULEVARD
APT 458
LARGO, FL 33540

LEWIS, THOMAS E JR *(AC 1603)*
1122 ALFRED I DUPONT BLDG
MIAMI, FL 33131

LEXOW, CLAUSSON P *(AC 2310)*
1444 BISC BLVD SUITE 204
MIAMI, FL 33132

LICHEN, GERALD M *(AC 4066)*
10391 NORTH KENDALL DRIVE
MIAMI, FL 33156

LICHTENSTEIN, ALLAN M *(AC 1716)*
1900 MAIN STREET SUITE 314
SARASOTA, FL 33577

LIEBOWITZ, PAMELLA INEZ *(AC 6381)*
1850 NE 142ND STREET
APARTMENT 9-J
NORTH MIAMI, FL 33181

LIGERMAN, DAVID M *(AC R000571)*
2715 TIGERTAIL AVENUE
APARTMENT 407
MIAMI, FL 33133

LIGHT, DEBORAH ANN *(AC 6384)*
7514 HOGAN ROAD
APARTMENT 104
JACKSONVILLE, FL 32216

LIGON, JUDITH B *(AC R000650)*
6577 SUPERIOR COURT
SARASOTA, FL 33581

LIKES, CHRISTOPHER K *(AC 3699)*
191 LAMPLIGHTER LANE
FAIRFIELD, CT 06430

LILIENFELD, ROBERT J *(AC 4663)*
10835 SW 71ST LANE
MIAMI, FL 33173

LILLARD, URBAN L *(AC 786)*
1200 NE 6TH STREET
P O BOX 218
GAINESVILLE, FL 32601

LIMA, FELIX *(AC 5027)*
700 TAMIAMI CANAL ROAD
MIAMI, FL 33144

LINDSEY, TROY *(AC 4800)*
WILLIAMS COX WEIDNER & COX
309 OFFICE PLAZA
TALLAHASSEE, FL 32301

LINDSLEY, FREDERICK OGDEN IV *(AC 5458)*
700 ALAMANDA STREET
BOCA RATON, FL 33431

LING, MARTIN F *(AC 3331)*
1001 SW FIRST STREET
SUITE 205
MIAMI, FL 33130

LINGSWILER, ALBA M *(AC 2571)*
8990 SW 83RD STREET
MIAMI, FL 33143

LINKLATER, RICHARD B *(AC R000809)*
5650 NW 31ST AVENUE
FT LAUDERDALE, FL 33309

LINN, JAY H *(AC 977)*
1195 NE 125TH STREET
NORTH MIAMI, FL 33161

LINN, LUISA KATHLEEN *(AC 5612)*
7546 EL PRADO ROAD #1
JACKSONVILLE, FL 32216

LINNVILLE, EMORY M *(AC 987)*
P O BOX 1990
PENSACOLA, FL 32589

LIPHAM, JAMES E *(AC 5837)*
1765 GUMTREE DRIVE
ORANGE PARK, FL 32073

LIPINSKY, STUART P *(AC 3700)*
1140 NE 163RD STREET
NORTH MIAMI BEACH, FL 33162

LIPKIN, BURTON D *(AC R001385)*
500 NORTH ATLANTIC #405
DAYTONA BEACH, FL 32018

LIPPMAN, FREDRIK S *(AC R000490)*
3325 HOLLYWOOD BLVD
HOLLYWOOD, FL 33021

LIPSON, ARTHUR E *(AC 1930)*
150 NW 168TH ST
NORTH MIAMI BEACH, FL 33169

LIPTON, LEON *(AC R001046)*
5912 C VIA DELRAY
DELRAY BEACH, FL 33444

LISMAN, PHILIP A *(AC R000868)*
3510 BUCKBOARD LANE
BRANDON, FL 33511

LISOSKI, EDWARD V *(AC R001087)*
12020 OVERSEAS HIGHWAY
MARATHON, FL 33050

LISTER, RICHARD W *(AC 1976)*
501 SAVONA COURT
ALTAMONTE SPRINGS, FL 32701

LISZEWSKI, ROBERT J *(AC 4981)*
2500 NE 15TH TERRACE
POMPANO BEACH, FL 33064

LITTLE, EDMOND *(AC 3197)*
SUITE 2000
ONE SE THIRD AVENUE
MIAMI, FL 33131

LITTLE, ROBERT M *(AC R000024)*
1616 EXCHANGE NATL BANK BLDG
TAMPA, FL 33602

LITTLEFIELD, JOHN C *(AC 3536)*
RUNAWIT ROAD
EXETER, NH 03833

LITTLETON, RICHARD EUGENE *(AC 5459)*
6810 SPENCER CIRCLE
TAMPA, FL 33610

LITTRELL, TERRY E *(AC 2639)*
P O BOX 1806
VENICE, FL 33595

LIVELY, JOHN H *(AC 4924)*
4080 WOODCOCK DRIVE SUITE 214
JACKSONVILLE, FL 32207

LIVESAY, JAMES R *(AC 4801)*
509 PONCHATONTAS DRIVE
FT WALTON BEACH, FL 32548

LIVINGSTON, JOHN D *(AC 3068)*
4132 CARMICHAEL ROAD APT 227
MONTGOMERY, AL 36106

LIVINGSTON, ROBERT G *(AC 4802)*
275 JOHN KNOX ROAD
APT LL-104
TALLAHASSEE, FL 32303

LLARENA, JOSE M *(AC F001010)*
1701 SW 126 PLACE
MIAMI, FL 33175

LOCKE, CHARLES L *(AC 4506)*
3809 THIRD AVENUE NORTH
ST PETERSBURG, FL 33713

LOEW, ALAN D *(AC 2196)*
1901 ARTLINGTON STREET
SARASOTA, FL 33579

LOFF, SANFORD A *(AC 1756)*
1558 NE 162ND ST
NORTH MIAMI BEACH, FL 33162

LOGAN, DAVID C *(AC 4507)*
SHERATON TOWERS HOTEL
5780 MAJOR BOULEVARD
ORLANDO, FL 32805

LOGAN, WALTER D *(AC 2640)*
5952 32ND AVENUE NORTH
ST PETERSBURG, FL 33710

LOHMANN, JERRY R *(AC 2066)*
P O BOX 247
BELLE GLADE, FL 33430

LOIACONO, VINCENT JR *(AC 4508)*
314 VELARDE AVENUE
CORAL GABLES, FL 33134

LOMBARDI, MICHAEL P *(AC R000904)*
9623 HOLLYGLEN PLACE
ORLANDO, FL 32811

LOMBARDI, PATRICK J *(AC 3821)*
1903 PEPPERWOOD COURT
BRANDON, FL 33511

LOMENICK, ROBERT E *(AC R000735)*
221 KNOLL WOOD DRIVE
KEY BISCAYNE, FL 33149

LONG, JOHN A *(AC 4212)*
9911 SW 162 STREET
MIAMI, FL 33157

LONG, MELVIN E *(AC 570)*
953 SW FIRST STREET
MIAMI, FL 33130

LONG, WILLIAM A JR *(AC 6124)*
P O BOX 1439
TAMPA, FL 33601

LOONEY, GERALD F *(AC 1473)*
5353 N FEDERAL HIGHWAY
FT LAUDERDALE, FL 33308

LOPEZ-SOUTO, ANTONIO *(AC 5838)*
8501 SW 81ST LANE
MIAMI, FL 33143

LOPEZ, MARIO R *(AC R000918)*
1035 SW 101ST AVENUE
MIAMI, FL 33174

LORELLO, JOSEPH W JR *(AC 3069)*
3717 CYPRESS STREET
TAMPA, FL 33607

LORIA, LANCE S *(AC 4509)*
9131 FONTAINEBLEAU BLVD #11
MIAMI, FL 33172

LORICCO, CARLO JOHN *(AC R001172)*
114 SE LELAND STREET
PORT CHARLOTTE, FL 33952

LORY, ROBERT B *(AC R000727)*
7330 LEXINGTON LANE
CLEARWATER, FL 33516

LOTHARIUS, RICHARD D *(AC 1281)*
P D BOX 5857
GUAYAQUIL ECUADOR,

LOTTERMAN, LOUIS *(AC 464)*
5915 PONCE DE LEON BOULEVARD
CORAL GABLES, FL 33146

LOVE, ELEANOR L *(AC 3702)*
1810 CARANDIS ROAD
LAKE CLARK SHORES, FL 33406

LOVELACE, GEORGE W *(AC 1959)*
PO BOX 3429
ORLANDO, FL 32802

LOVING, JACK R *(AC 2883)*
14180 SW 15TH COURT
FT LAUDERDALE, FL 33314

LOVINGOOD, SANFORD B *(AC 5186)*
1440 WESTWOOD N 416
TALLAHASSEE, FL 32304

LOWE, JOHN A *(AC 1553)*
P O BOX 11627
ST PETERSBURG, FL 33733

LOWENSTEIN, ELLIOT I *(AC 3779)*
6702 N KENDALL DR APT A-108
MIAMI, FL 33156

LOWMAN, JOSEPH W JR *(AC 4803)*
615 E PRINCETON STREET
SUITE 530
ORLANDO, FL 32803

LOWRANCE, MICHAEL W *(AC 2808)*
2940 WHEAT STREET
COLUMBIA, SC 29205

LOWRY, RICHARD T *(AC 2989)*
POST OFFICE BOX 361
DESTIN, FL 32541

LOY, JACQUELYN K *(AC 3701)*
7125 SW 70TH AVENUE
MIAMI, FL 33143

LOY, MURRELL J *(AC R001071)*
479 NE 93RD STREET
MIAMI SHORES, FL 33153

LUBAR, MELVIN M *(AC R001286)*
18011 BISCAYNE BOULEVARD
NORTH MIAMI BEACH, FL 33160

LUBBERS, FRANK A *(AC 1824)*
4601-E HEDGEMORE DRIVE
CHARLOTTE, NC 28209

LUBELL, MYRON S *(AC 1820)*
14251 SW 71ST LANE
MIAMI, FL 33143

LUBITZ, ALAN H *(AC 2761)*
2101 BRICKELL AVENUE #111
MIAMI, FL 33129

LUCARELLI, ALPHONSE S *(AC R000869)*
1206 NORTH RIVERHILLS DRIVE
TEMPLE TERRACE, FL 33617

LUCAS, HOWARD B *(AC 3365)*
7810 SW 127 CT
SOUTH MIAMI, FL 33183

LUCAS, JACK W *(AC 557)*
4040 WOODCOCK DRIVE
SUITE 256
JACKSONVILLE, FL 32207

LUCAS, JOHN T *(AC 1787)*
1800 ATLANTIC BOULEVARD
JACKSONVILLE, FL 32207

LUCAS, PAUL F *(AC 2762)*
P O BOX A
FT MYERS, FL 33902

LUDWIG, MARY JEANNE *(AC 6125)*
RT 1 BOX 74B-13
DAYTONA BEACH, FL 32014

LUEDERS, JACK C JR *(AC 4510)*
2919 SANDHURST ROAD EAST
JACKSONVILLE, FL 32211

LUGAR, FREDERICK D *(AC 4511)*
P O BOX 400
NOKOMIS, FL 33555

LUING, GARY A *(AC 1891)*
944 SW 1ST STREET
BOCA RATON, FL 33432

LUIS, EVELIO NARCISO *(AC F001004)*
10321 SW 43 ST
MIAMI, FL 33165

LUJAN, RAUL *(AC 4213)*
2900 FIRST FEDERAL BUILDING
MIAMI, FL 33131

LUKASZEWSKI, MICHAEL *(AC 3070)*
1130 MONTICELLO ROAD
JACKSONVILLE, FL 32207

LUKE, CAROL R *(AC R001318)*
6332 WISTERIA LANE
APOLLO BEACH, FL 33570

LUKEN, THOMAS F *(AC R000870)*
1705 S W FOURTH STREET
FT LAUDERDALE, FL 33312

LUND, ROY P *(AC 859)*
108 SE 8TH AVENUE
SUITE 203
FT LAUDERDALE, FL 33301

LUNDY, E H *(AC 549)*
P O BOX #1990
213 S BAYLEN STREET
PENSACOLA, FL 32589

LUNDY, RICHARD *(AC 5460)*
11451 NW 30TH STREET
SUNRISE, FL 33323

LUNETTA, PAUL JOHN *(AC 6385)*
12341 MUSCOVY DRIVE
JACKSONVILLE, FL 32223

LUPPOLD, ROBERT J *(AC 5312)*
5642-B LOUIS XIV COURT
TAMPA, FL 33614

LUSTIG, EDWARD V *(AC 1346)*
7970 SW 13TH TERRACE
MIAMI, FL 33144

LUSTIG, HILLELENE S *(AC 1490)*
7970 SW 13TH TERRACE
MIAMI, FL 33144

LUSTIG, STANLEY H *(AC R000239)*
636 US HIGHWAY #ONE
NORTH PALM BEACH, FL 33408

LUTHER, ROBERT A *(AC 2157)*
10029 SW 127TH STREET
MIAMI, FL 33156

LUTON, JOE B JR *(AC 1842)*
1516 EAST HILLCREST STREET
SUITE 101 P O BOX 6037-E
ORLANDO, FL 32803

LUTZ, A C *(AC 1377)*
3050 NE 47TH COURT APT 107
FT LAUDERDALE, FL 33308

LUTZ, RICHARD T *(AC 2840)*
1610 MILTON STREET
TALLAHASSEE, FL 32303

LYDE, PAUL B *(AC R000312)*
128 ROWE AVENUE
PANAMA CITY, FL 32401

LYLE, ROBERT T *(AC 537)*
2707 MORRISON AVENUE
TAMPA, FL 33609

LYLES, ROYCE *(AC 6126)*
11424 PORTSIDE DRIVE
JACKSONVILLE, FL 32225

LYNCH, J B *(AC 3385)*
112 SO SIXTH ST
P O BOX 1222
DADE CITY, FL 33525

LYNSKEY, JUANITA P *(AC 3464)*
P O BOX 650113
MIAMI, FL 33165

LYON, GEORGE ALBERT III *(AC 5695)*
8390 SW 149TH DRIVE
MIAMI, FL 33158

LYONS, ROBERT RODGER *(AC 6386)*
1703 ARIZONA AVENUE
FT PIERCE, FL 33450

LYTER, WADE *(AC 4804)*
5711 SW 12TH STREET
MIAMI, FL 33144

MAASTRICHT, PETER M *(AC 4811)*
10360 SW 100TH AVENUE
MIAMI, FL 33176

MAC ENTEE, VAUGHN LANE *(AC 5614)*
575 MARKHAM DRIVE
MOBILE, AL 36609

MACAU, OLGA M *(AC 3045)*
53 ALLANTARRA AVENUE
CORAL GABLES, FL 33134

MACBETH, E A DUFF *(AC R000833)*
444 BRICKELL AVE 3RD FLOOR
MIAMI, FL 33131

MACCUBBIN, LEWIS N *(AC R000400)*
100 W COLD SPRING LANE
BALTIMORE, MD 21210

MACFARLANE, CHRISTINE STUART *(AC 6256)*
1529 PULLEN ROAD #5
TALLAHASSEE, FL 32303

MACHEN, JIM D *(AC R000720)*
2900 FIRST FEDERAL BLDG
MIAMI, FL 33131

MACINNES, DONALD A *(AC 1017)*
2900 FIRST FEDERAL BLDG
MIAMI, FL 33131

MACK, ARTHUR WILLIAM *(AC 5999)*
132 ROYAL PALM WAY
PALM BEACH, FL 33480

MACKENDREE, RONALD O *(AC 2018)*
9200 S DADELAND BLVD
SUITE PH20
MIAMI, FL 33156

MACKENZIE, JANET M *(AC 3706)*
33 CANTERBURY LANE
TAMARAC, FL 33319

MACKEY, THERAL EUGENE JR *(AC 6536)*
229 SEGARS ROAD, NW
ROCKY FACE, GA 30740

MACNAMARA, THOMAS D *(AC 5194)*
1119 NW 25 AVE
GAINESVILLE, FL 32601

MADDEN, JOHN A *(AC 3259)*
PO BOX 1387
TALLAHASSEE, FL 32302

MADDEX, EDWIN C *(AC R001230)*
131 W LAKE HOWARD DRIVE SW
WINTER HAVEN, FL 33880

MADDUX, OLIVER L *(AC R000425)*
5051 NEW CENTRE DRIVE
SUITE 205
WILMINGTON, NC 28401

MADORSKY, PEGGY DENA *(AC 6000)*
7200 SW 100 ST
MIAMI, FL 33156

MADSEN, ARTHUR F *(AC 1041)*
727 NE THIRD AVENUE
FT LAUDERDALE, FL 33304

MAGEE, LEWIS E *(AC 636)*
636 FLORIDA NATL BANK BLDG
JACKSONVILLE, FL 32202

MAGNER, JAMES A *(AC R001319)*
14218 CYPRESS TERRACE
TAMPA, FL 33624

MAGOULIS, BILL *(AC R000639)*
715 PALM AVENUE
TARPON SPRINGS, FL 33589

MAGRAM, GARY R *(AC 2767)*
10700 CARIBBEAN BLVD
MIAMI, FL 33157

MAGRAM, HOWARD J *(AC 2553)*
7220 NW 36 STREET
SUITE 310
MIAMI, FL 33166

MAHAN, DARRYL R *(AC 1633)*
P O BOX 2113
ORLANDO, FL 32802

MAHER, JAMES A *(AC 2407)*
PO BOX 66
BOCA RATON, FL 33431

MAHLER, EDWARD S *(AC R000906)*
9721 SW 148TH STREET
MIAMI, FL 33158

MAHONEY, EDWARD J *(AC R001328)*
4550 NW 12TH AVE
FT LAUDERDALE, FL 33309

MAHONEY, J THOMAS JR *(AC 4513)*
1111 EXCHANGE NATIONAL BANK BL
TAMPA, FL 33602

MAHONEY, MAUREEN A *(AC 4214)*
2201 BRICKELL AVENUE
APT 89
MIAMI, FL 33129

MAHRLE, BENJAMIN C *(AC 2887)*
1401 WEST BAY DRIVE
SUITE 2
LARGO, FL 33540

MAIDA, ALBERT T *(AC 1310)*
4455 SW 89TH AVENUE
MIAMI, FL 33165

MAIDEL, GARY F *(AC 2768)*
101 NE 195 ST
MIAMI, FL 33179

MAINGUY, DAVID HOLDEN *(AC 6129)*
684 NE 34TH STREET
OAKLAND PARK, FL 33334

MAJOR, JAMES C *(AC 1592)*
4301 PARK BOULEVARD
PINELLAS PARK, FL 33565

MAJORS, EDWARD *(AC 1683)*
2935 NW 12TH PLACE
GAINESVILLE, FL 32605

MAJORS, STEVEN R *(AC 5029)*
517 HIBISCUS DRIVE
TEMPLE TERRACE, FL 33617

MALKA, ELIE *(AC 4514)*
3000 W HOLLANDALE BEACH BLVD
HALLANDALE, FL 33009

MALLAH, JOSEPH *(AC 1200)*
900 WEST 49TH STREET
HIALEAH, FL 33012

MALONE, KEVIN JOHN *(AC 6130)*
1616 WILSON AVENUE
BRUNSWICK, GA 31520

MALONE, KIRBY W *(AC 2268)*
440 FIRST AVE S SUITE 800
ST PETERSBURG, FL 33701

MALTE, JAMES A *(AC 5845)*
3589 SOUTH OCEAN BOULEVARD
MAYFAIR HOUSE APT 106
PALM BEACH, FL 33480

MALTZ, MORTON *(AC R000097)*
7360 GARY AVENUE
MIAMI BEACH, FL 33141

MANCHESTER, JOHN W *(AC 5314)*
TROPIC BAY -900 DOGWOOD DRIVE
BLDG 8 -#238
DELRAY BEACH, FL 33444

MANGUM, ARCHIE C *(AC R000334)*
1000 BRICKELL AVENUE
MIAMI, FL 33131

MANLEY, PAUL F *(AC R000845)*
101 ELDERBERRY LANE
LONGWOOD, FL 32750

MANLEY, ROBERT L *(AC 2015)*
1135 HILL COURT W
BARTOW, FL 33830

MANN, BETTY GEE *(AC 6287)*
1560 NE 124 STREET #7
NORTH MIAMI, FL 33161

MANN, JESSICA B *(AC 3071)*
1707 W REYNOLDS
PLANT CITY, FL 33566

MANN, JOHN M *(AC 4215)*
67 OXBOW DRIVE
NEW PROVIDENCE, NJ 07974

MANN, THOMAS E *(AC 3947)*
6632 SW 112TH COURT
MIAMI, FL 33173

MANN, WILLIAM F *(AC 4809)*
1532 EAST BLVD.
MAITLAND, FL 32751

MANNING, EDWARD J *(AC R000408)*
ONE FINANCIAL PLAZA
SUITE 2102
FT LAUDEROALE, FL 33304

MANNING, JOHN T *(AC R000846)*
8330 ARCHWOOD CIRCLE
TAMPA, FL 33615

MANNING, JON A *(AC 4515)*
734 N 3RD ST
LEESBURG, FL 32748

MANNINO, ANTHONY JOSEPH *(AC 6391)*
3440 FAIR OAKS PLACE
SARASOTA, FL 33579

MANRARA, ALBERTO G *(AC 4516)*
62 NE 109TH STREET
CORAL GABLES, FL 33161

MANRARA, MAGGIE ALEMAN *(AC 5464)*
62 NE 109TH STREET
CORAL GABLES, FL 33161

MANSDORF, ABRAHAM B *(AC 6223)*
14699-2G NE 18TH AVENUE
NORTH MIAMI, FL 33181

MARCH, NATHANIEL *(AC R001139)*
11 ISLAND AVENUE -1501
MIAMI BEACH, FL 33139

MARCHAND, GEORGE L *(AC 1131)*
2429 HOLLYWOOD BLVD
HOLLYWOOD, FL 33020

MARCHESE, VICTOR L *(AC 1805)*
860 COUNTRY CLUB DRIVE
NORTH PALM BEACH, FL 33408

MARCHMAN, HENRY G *(AC 5315)*
11717 NW 2 AVE
MIAMI, FL 33168

MARCONI, ROBERT M. *(AC 5465)*
14899 N.E. 18TH AVENUE
NORTH MIAMI, FL 33161

MARCUS, DAVID *(AC R000811)*
1700 NE 191ST STREET
NORTH MIAMI BEACH, FL 33162

MARCUS, JOEL M *(AC R000962)*
2511 N ANDREWS AVENUE
FT LAUDERDALE, FL 33311

MARCUS, LEE EVAN *(AC 6392)*
13626 GREENFIELD DRIVE
APARTMENT 108
TAMPA, FL 33624

MARCUS, MORTON B *(AC R000469)*
C/O ARTHUR ANDERSEN & CO
150 SE 2ND AVENUE
MIAMI, FL 33131

MARD, MICHAEL J *(AC 5615)*
8720 SHIRLEY DRIVE, #120
TEMPLE TERRACE, FL 33617

MARGENAU, CARL A *(AC 5466)*
8490 SW 147TH TERRACE
MIAMI, FL 33158

MARHOEFER, SCOTT W *(AC 3781)*
3336 S. SEMORAN BLVD., APT. 6
ORLANDO, FL 32807

MARI, MANUEL *(AC 5467)*
12425 SW 28TH STREET
MIAMI, FL 33175

MARICHAL, A.R. *(AC R001352)*
1460 NW 70TH WAY
PLANTATION, FL 33313

MARIN, RAYMOND F *(AC 3707)*
1175 NORTHEAST 125 STREET
SUITE 101
NORTH MIAMI BEACH, FL 33161

MARINI, CHARLES FRANCIS *(AC 5958)*
2800 UNIVERSITY BLVD SO #152
JACKSONVILLE, FL 32216

MARIOTTI, LOUIS *(AC 1652)*
1321 GLEN GARRY ROAD
JACKSONVILLE, FL 32207

MARKHAM, LINDA GAIL *(AC 6393)*
6009 FOUNTAIN WAY
FT MYERS, FL 33901

MARKHAM, RAY W SR *(AC 1653)*
1514 NIRA STREET
JACKSONVILLE, FL 32207

MARKHAM, RUDOLPH AUGUSTUS *(AC 5721)*
PO BOX 2640
TAMPA, FL 33601

MARKS, BENNETT *(AC R000847)*
7940 SW 99TH STREET
MIAMI, FL 33156

MARKS, DAVID L *(AC 482)*
610 N FLORIDA AVE SUITE 1620
TAMPA, FL 33602

MARKS, LOUIS A *(AC R000250)*
58 DOLPHIN DRIVE
TREASURE ISLAND, FL 33740

MARKS, MARCUS F *(AC 3467)*
EXCHANGE NATIONAL BANK BUILDIN
SUITE 1620
TAMPA, FL 33602

MARKSBURY, RALPH JR *(AC 3072)*
530 S VENICE BY-PASS #23B
PO BOX 69
VENICE, FL 33595

MARLAR, JERRY DON *(AC 5468)*
4815 7TH AVENUE WEST
BRADENTON, FL 33505

MARMARO, RUDOLPH A *(AC R001061)*
1815 HIBISCUS STREET
SARASOTA, FL 33579

MAROSE, GEORGE J JR *(AC 5195)*
2710 NORTH 72ND WAY
HOLLYWOOD, FL 33024

MARQUES, RAFAEL C *(AC 3539)*
1820 S W 104TH AVENUE
MIAMI, FL 33165

MARR, SCOTT ALLEN *(AC 6257)*
6311 SW 130 AVENUE
FT LAUDERDALE, FL 33330

MARSH, ROBERT W *(AC 1184)*
1102 CITY NATIONAL BANK BLDG
MIAMI, FL 33130

MARSH, RUSSELL A *(AC 4216)*
330 WEST 23RD STREET
SUITE F
PANAMA CITY, FL 32401

MARSHALL, HARRY C *(AC 2997)*
955 CARDOVA DRIVE NE
ATLANTA, GA 30324

MARSHALL, JAMES C *(AC R000776)*
29245 KENSINGTON DRIVE
LAGUNA NIGUEL, CA 92677

MARSHALL, JOHN C *(AC 5196)*
824 LYONS STREET
NEW ORLEANS, LA 70115

MARSTON, ROLAND M *(AC 2642)*
123 SOUTH FT HARRISON
CLEARWATER, FL 33516

MARTIN, ALLEN L *(AC 3948)*
P O BOX 1368
TALLAHASSEE, FL 32302

MARTIN, DOUGLAS E *(AC 3949)*
PO BOX 192
TITUSVILLE, FL 32780

MARTIN, ELMER L *(AC 4217)*
1022 NW 3RD AVENUE
GAINESVILLE, FL 32601

MARTIN, GARY A *(AC 4963)*
11501 NW 29 STREET
SUNRISE, FL 33323

MARTIN, GEORGE M *(AC 3708)*
DIVINE & BLALOCK
324 ROYAL PALM WAY
PALM BEACH, FL 33480

MARTIN, GREGORY R *(AC 5197)*
2350 NE 135TH STREET APT 307
NORTH MIAMI, FL 33181

MARTIN, J W *(AC 2097)*
6441 SW 62ND TERRACE
MIAMI, FL 33143

MARTIN, RONALD L *(AC 5846)*
14195 SW 87TH STREET
MIAMI, FL 33183

MARTIN, STANLEY J *(AC R000812)*
9000 SW 140TH STREET
MIAMI, FL 33156

MARTIN, WILLIAM A *(AC 2966)*
935 FAIRWAY DRIVE
WINTER PARK, FL 32789

MARTIN, WILLIAM H III *(AC 3073)*
6223 TRAVIS BLVD
TAMPA, FL 33610

MARTIN, WILLIAM R *(AC 860)*
617 E COLONIAL DRIVE
ORLANDO, FL 32803

MARTINEAU, RICHARD W *(AC 4395)*
1813 ORANGE HILL DRIVE
BRANDON, FL 33511

MARTINEZ, MARCUS J *(AC 810)*
2107 1ST FINANCIAL TOWER
TAMPA, FL 33607

MARVAN, FRED *(AC 1347)*
2980 NW 74 AVE
MIAMI, FL 33122

MASH, MICHAEL A JR *(AC 3540)*
1500 N 40TH AVENUE
HOLLYWOOD, FL 33021

MASHAMESH, EDMOND *(AC 3074)*
2739 NW 47TH LANE
FT LAUDERDALE, FL 33313

MASHBURN, PERRY A *(AC 4812)*
8277 SW 128TH STREET #113
MIAMI, FL 33156

MASI, CHARLES *(AC 3260)*
1305 SHORELINE BLVD
POST OFFICE BOX 5797
TAMPA, FL 33605

MASON, CYNTHIA K *(AC 6131)*
900 RIVER REACH OR
#110
FT LAUDERDALE, FL 33315

MASON, DONALD E *(AC 2822)*
742 US HGWY #1 SUITE 1500
NORTH PALM BEACH, FL 33408

MASON, JOSEPH W *(AC 2408)*
P O BOX 5950
SARASOTA, FL 33579

MASON, MARTIN W JR *(AC 2454)*
9645 BAYMEADOWS ROAO #797
JACKSONVILLE, FL 32216

MASON, MAURICE D *(AC 1540)*
P O BOX 4176
SARASOTA, FL 33578

MASON, NICK C *(AC 4517)*
P O BOX 1059
PANAMA CITY, FL 32401

MASSEY, JOHN S *(AC 6394)*
P.O. BOX 1208
NEW SMYRNA BEACH, FL 32069

MASSEY, STEPHEN *(AC 5664)*
2712 SW 34TH STREET APT 207
GAINESVILLE, FL 32608

MASSEY, WILLIAM T *(AC 978)*
19 SHADY LANE
CHAPPAQUE, NY 10514

MAST, ALLEN DAE *(AC 5616)*
2825 WILLIAMSBURG
SARASOTA, FL 33581

MASTER, JOSEPH J *(AC 1348)*
1030 VOLUSIA AVE
SUITE 230
DAYTONA BEACH, FL 32014

MASTERS, AMBROSE B JR. *(AC 958)*
1905 ATLANTIC BLVD
JACKSONVILLE, FL 32207

MASTRAPA, RUBEN M *(AC 4614)*
4111 ALHAMBRA CIRCLE
CORAL GABLES, FL 33146

MATELIS, VALENTINE F *(AC 4813)*
611 MALAGA AVENUE
CORAL GABLES, FL 33134

MATHER, GEOFFREY R *(AC 3709)*
25 E CREEK DRIVE
GRAND PRAIRIE, TX 75050

MATHEWS, STEVE E *(AC 6395)*
4163 CUMBRIAN GARDENS LANE
JACKSONVILLE, FL 32217

MATHIS, PATRICIA N *(AC 3261)*
1721 NE 39TH STREET
POMPANO BEACH, FL 33064

MATHIS, RAY F *(AC R000871)*
646 2ND AVENUE SOUTH
ST PETERSBURG, FL 33701

MATLOCK, KENNETH J *(AC R000361)*
1401 87TH AVENUE NORTH
ST PETERSBURG, FL 33702

MATTHEWS, ASHBY L *(AC 733)*
406 FIRST FEDERAL SAVINGS BLDG
JACKSONVILLE, FL 32202

MATTHEWS, THOMAS OWEN *(AC 5697)*
2427 EAST MALL DRIVE
APARTMENT 330
FT MYERS, FL 33901

MAULE, GRAYSON W *(AC 771)*
1831 SW 139TH AVE
FT LAUDERDALE, FL 33325

MAURER, W S *(AC 248)*
1121 EAST BROWARD BOULEVARD
FT LAUDERDALE, FL 33301

MAUTNER, HARRY *(AC R001305)*
2101 S OCEAN DRIVE
HOLLYWOOD, FL 33019

MAUZY, WILLIAM C *(AC 2888)*
1705 NORTHWEST 22ND TERRACE
GAINESVILLE, FL 32605

MAXWELL, CHARLES R *(AC 2643)*
4317 WATERFRONT PKWY
ORLANDO, FL 32806

MAXWELL, JERRY D *(AC 5031)*
RT 1 BOX 121
ATTAPULGUS, GA 31715

MAXWELL, RAYMOND R *(AC 601)*
8202 SARGENT AVE
WHITTIER, CA 90605

MAY, PAUL D *(AC 1282)*
205 DATURA ST SUITE 403
WEST PALM BEACH, FL 33401

MAY, ROBERT D *(AC 984)*
P O BOX 1311
DAYTONA BEACH, FL 32015

MAYA, RALPH *(AC 4814)*
800 W AVE APT # 240
MIAMI BEACH, FL 33139

MAYER, CRAIG W *(AC 3950)*
324 DATURA ST
WEST PALM BEACH, FL 33401

MAYER, DAVID WILLIAM *(AC 6396)*
6620 NEWCASTLE ROAD
JACKSONVILLE, FL 32216

MAYERS, EUGENE *(AC 569)*
1820 SW 3RD AVENUE
MIAMI, FL 33129

MAYO, JOHN RICE *(AC 5617)*
9645 BAYMEADOWS CIRCLE EAST
APT 864
JACKSONVILLE, FL 32216

MAYSHAK, LEON F *(AC 2311)*
7011 SW 18TH ST
PLANTATION, FL 33317

MAZAK, MARK E *(AC 2831)*
4447 TIDEWATER DR
ORLANDO, FL 32806

MAZAS, ENRIQUE R *(AC 3199)*
20 NORTH FORT HARRISON STREET
CLEARWATER, FL 33515

MAZER, WILLIAM E *(AC 5032)*
6218 HOLLY BAY DRIVE
JACKSONVILLE, FL 32211

MC ARTHUR, GILBERT BANKS *(AC 6387)*
433 WEST DRUID ROAD
CLEARWATER, FL 33516

MC CONAGHY, JOSEPH WILLIAM *(AC R001206)*
144 ALMERIA AVENUE
CORAL GABLES, FL 33134

MC CORMICK, ROBERT A *(AC 1569)*
P.O. BOX 317
PALO ALTO, CA 94302

MC DONALD, LARRY ALAN *(AC 6388)*
5572 MITCHELL STREET
NAPLES, FL 33940

MC GEE, DANIEL TODD *(AC 6389)*
P.O. BOX 308
FT MYERS, FL 33902

MC IVER, H BRUCE JR *(AC 6390)*
1833 SE 1ST TERRACE
CAPE CORAL, FL 33904

MC KINNEY, MICHAEL JAMES *(AC 6533)*
1618 APAKIN NENE
TALLAHASSEE, FL 32301

MC MILLAN, ROBERT EMORY *(AC 6534)*
P.O. BOX 66
VALPARAISO, FL 32580

MC SHANE, THOMAS PRICE *(AC 6535)*
635 MYRTLE STREET, NE
ATLANTA, GA 30308

MCABEE, WM W *(AC 809)*
801 W GARDEN STREET
PENSACOLA, FL 32501

MCADAMS, ANDREW J II *(AC 5839)*
1220 EXCHANGE NATL BANK BLDG
TAMPA, FL 33602

MCADAMS, RITA J *(AC 2485)*
P O BOX 1348
EUSTIS, FL 32726

MCALEER, JOSEPH PATRICK JR. *(AC R001173)*
14317 BRENTWOOD DRIVE
TAMPA, FL 33618

MCARDLE, DONALD R *(AC 2990)*
1514 SW 20TH AVENUE
FT LAUDERDALE, FL 33312

MCARTHUR, JOHN M JR *(AC R000905)*
611 MAGNOLIA
TAMPA, FL 33606

MCAULIFFE, JAMES J *(AC R000180)*
933 LEE ROAD, SUITE 325
ORLANDO, FL 32810

MCAULIFFE, JAMES J JR. *(AC 2429)*
28 SUSAN DRIVE
CHATHAM TWP., NJ 07928

MCBRIDE, JAMES KENNETH *(AC R001370)*
1115 SW 2 COURT #2
FT LAUDERDALE, FL 33312

MCBRIDE, RICHARD A *(AC 1110)*
200 FEDERAL HIGHWAY
LAKE PARK, FL 33403

MCCABE, RONALD C *(AC 4805)*
815 APRICOT DRIVE
OCOEE, FL 32761

MCCACHREN, JAMES R JR. *(AC 2641)*
C/O ERVIN VARN JACOBS & ODAM
POST OFFICE BOX 1170
TALLAHASSEE, FL 32302

MCCALEB, JESSE L *(AC 924)*
P O BOX 3242
ST PETERSBURG, FL 33731

MCCALL, JOHN W *(AC 1843)*
1413 RIDGECREST ROAD
ORLANDO, FL 32806

MCCALL, PENNYWELL F *(AC 1106)*
1201 EAST ATLANTIC BOULEVARD
POMPANO BEACH, FL 33060

MCCALL, SAM M *(AC 5187)*
2003 SKYLAND DRIVE
TALLAHASSEE, FL 32303

MCCALL, WALTON C *(AC 1932)*
170 NE 99 ST
MIAMI SHORES, FL 33138

MCCALL, WILLIAM E *(AC 1096)*
C/O COLLEY TRUMBOWER & HOWELL
33 E ROBINSON STREET
ORLANDO, FL 32801

MCCALLA, CONRAD E *(AC 1632)*
1314 E ATLANTIC BLVD
POMPANO BEACH, FL 33060

MCCARTHY, JOHN FRANCIS *(AC 5556)*
10261 SOUTHWEST 128TH AVENUE
MIAMI, FL 33176

MCCARTHY, LAURENCE A JR. *(AC 2884)*
515 CLARKSON ST APT 808
DENVER, CO 80218

MCCASLIN, ROY J *(AC R000967)*
2944 BRANDEMERE DRIVE
TALLAHASSEE, FL 32303

MCCLAIN, ALBERT M *(AC 1284)*
1107 AI DUPONT BLDG
MIAMI, FL 33131

MCCLAIN, JEFFERY C *(AC 5840)*
7995 SOUTHWEST 86TH STREET
#328
MIAMI, FL 33143

MCCLAIN, JOHN B JR *(AC 5188)*
5300 ARTHUR STREET
HOLLYWOOD, FL 33021

MCCLASKEY, ROBERT M *(AC 574)*
567 NW 54TH STREET
MIAMI, FL 33127

MCCLASKEY, ROBERT M JR *(AC 2032)*
13405 SW 103RD COURT
MIAMI, FL 33176

MCCLATCHEY, WILLIAM I *(AC 1428)*
3075 IRWIN STREET
FT MYERS, FL 33901

MCCLELLAN, CHARLES E JR. *(AC 5841)*
ROUTE 3 BOX 135-I
MONTICELLO, FL 32344

MCCLELLAN, HENRY A JR *(AC 5189)*
7723 VALLEYVIEW DRIVE
JACKSONVILLE, FL 32211

MCCLUNG, GENE E *(AC R000491)*
1449 48TH AVENUE NE
ST PETERSBURG, FL 33703

MCCLUNG, JAMES B JR *(AC 4806)*
2018 CONTENTMENT AVE
ORLANDO, FL 32807

MCCLURE, GEORGE C *(AC 1127)*
1242 BELVEDERE AVENUE
JACKSONVILLE, FL 32205

MCCLURE, JAMES A III *(AC 4807)*
1137 38TH AVENUE NE
ST PETERSBURG, FL 33701

MCCLURE, ROBERT E *(AC 1037)*
7520 SW 84TH COURT
MIAMI, FL 33143

MCCLUSKY, ROGER J *(AC R000810)*
598 NW OCEAN BLVD
5 CENTRAL PLAZA
PORT CHARLOTTE, FL 33952

MCCOOK, RICHARD PAUL *(AC 5555)*
5959 FT CAROLINE ROAD
APT #2708
JACKSONVILLE, FL 32211

MCCORMICK, MARION F *(AC 3944)*
3934 SPRING GLEN ROAD
JACKSONVILLE, FL 32207

MCCOURT, JAMES P *(AC 3945)*
ROUTE 1 16405 SHAGBARK PLACE
TAMPA, FL 33612

MCCOY, JOEL L JR *(AC 5842)*
3908 NW 33RD PLACE
GAINESVILLE, FL 32601

MCCRACKEN, A. MICHAEL *(AC 5461)*
574 E ORANGE AVE DRIVE
APT 69
ALTAMONTE SPRINGS, FL 32701

MCCRACKEN, WILLIAM H *(AC 1469)*
P O BOX 2667
JACKSONVILLE, FL 32203

MCCRANIE, ROBERT E *(AC 2841)*
1103 SE THIRD STREET
CRYSTAL RIVER, FL 32629

MCCRARY, LARRY F *(AC 5843)*
7865 SW 26TH STREET
MIAMI, FL 33165

MCCREA, HENRY V *(AC 1317)*
P O BOX 951
MARIANNA, FL 32446

MCCREARY, LLOYD V JR *(AC 4917)*
970 44TH COURT
VERO BEACH, FL 32960

MCCRILLUB, ROBERT M *(AC 414)*
1201 DREW STREET
SUITE A-3
CLEARWATER, FL 33616

MCCULLERS, LEVIB D *(AC 2067)*
711 KIRKLAND DRIVE
LEXINGTON, KY 40502

MCCULLOUGH, JOHN E *(AC 3198)*
2301 PARK AVE
ORANGE PARK, FL 32073

MCDANIEL, ANITA B *(AC 3703)*
1025 ROCKLEDGE DRIVE 1-106
ROCKLEDGE, FL 32955

MCDANIEL, ANN B *(AC 5335)*
150 E PALMETTO SUITE 425
BOCA RATON, FL 33432

MCDANIEL, GRADY W *(AC 3946)*
P O BOX 1460
PANAMA CITY, FL 32401

MCDERMOTT, DENNIS ANDREW *(AC R001320)*
1335 US 19 SOUTH
APT F-25
CLEARWATER, FL 33516

MCDONALD, CATHERINE M *(AC 6613)*
2660 SW 13TH AVENUE
FT LAUDERDALE, FL 33315

MCDONALD, DANIEL W *(AC 2764)*
127 STAFFORD ROAD
SAVANNAH, GA 31410

MCDONALD, THOMAS R *(AC 3466)*
2500 NE 209 TERRACE
NORTH MIAMI BEACH, FL 33180

MCDONALD, WILLIAM A *(AC 2885)*
1045 TIWI STREET
HONOLULU, HI 96816

MCDONALD, WILLIAM H *(AC 841)*
19 NW PINE AVENUE
OCALA, FL 32670

MCEACHERN, ELAINE M *(AC 4962)*
BOX 239 ROUTE 1
FLATWOODS, KY 41139

MCELHANEY, ELWOOD III *(AC 5190)*
1112 SOUTH MAGNOLIA DRIVE
APT H 203
TALLAHASSEE, FL 32301

MCELHINNEY, ELAINE O. *(AC 3489)*
P O BOX 438
SEBROOK, TX 77586

MCELROY, SYLVAN III *(AC 3704)*
P O BOX 321
DAYTONA BEACH, FL 32015

MCELYEA, STEWART D JR *(AC 605)*
2010 HIGHBORO WAY
FALLS CHURCH, VA 22043

MCENTEE, WILLIAM J JR *(AC 2765)*
C/O SUDBRINK BROADCASTING
3081 E COMMERCIAL BLVD
FT LAUDERDALE, FL 33308

MCFARLIN, GREGORY L *(AC 5313)*
3177 EGREMONT DRIVE
WEST PALM BEACH, FL 33406

MCGEE, JOHN F *(AC R001287)*
709 N GARFIELD STREET
DE LAND, FL 32720

MCGEHEE, CLAUDE SMITH JR *(AC 5462)*
3030 AMELLIA DRIVE
JACKSONVILLE, FL 32217

MCGHAN, LELAND A *(AC 1994)*
P O BOX 697
FT MYERS, FL 33902

MCGHIN, ANDREW J JR *(AC 614)*
P O BOX 298
ST AUGUSTINE, FL 32084

MCGIBANY, WILLA B *(AC 5696)*
5262 NE SIXTH AVENUE
FT LAUDERDALE, FL 33334

MCGILL, ANDREW J *(AC 6286)*
630 OCEAN DRIVE #505
JUNO BEACH, FL 33408

MCGINNIB, FRED G *(AC R000945)*
4005 SAN SEVERA DRIVE NORTH
JACKSONVILLE, FL 32217

MCGINNIB, RALPH E *(AC 1844)*
1320 S DIXIE HWY
CORAL GABLES, FL 33148

MCGINNIB, ROBERT L *(AC 3705)*
516 1ST STREET
INDIAN ROCKS BEACH, FL 33535

MCGOLDRICK, JOSEPH B *(AC 6127)*
11031 N KENDALL R-203
MIAMI, FL 33176

MCGONEGAL, JEFFREY G *(AC 5191)*
SEIDMAN AND SEIDMAN
235 PEACHTREE ST #900
ATLANTA, GA 30303

MCGOWN, JOHN B JR *(AC 3822)*
1025 COVINGTON AVENUE
BOWLING GREEN, KY 42101

MCGRATH, MICHAEL J *(AC 4613)*
2601 BROADWAY
WEST PALM BEACH, FL 33407

MCGRAW, WILLIAM W *(AC 2453)*
520 SE FT KING
OCALA, FL 32670

MCGUIRE, JOHN PATRICK *(AC 6222)*
2937 CORTEZ BLVD
FT MYERS, FL 33901

MCGUIRE, MICHAEL K *(AC 5028)*
402 ALCAZAR AVENUE
ALTAMONTE SPRINGS, FL 32701

MCGUIRE, PHILIP T *(AC 2766)*
1059 IDLEWILD DRIVE
DUNEDIN, FL 33528

MCHALE, GERARD ANTHONY JR *(AC R001229)*
3202 CARGO STREET
FT MYERS, FL 33901

MCILWAIN, WM T *(AC 2545)*
P O BOX 986
BOCA RATON, FL 33432

MCINTOSH, DAVID *(AC 2809)*
COOPERS & LYBRAND 8TH FLOOR
1675 PALM BEACH LAKES BLVD
WEST PALM BEACH, FL 33401

MCKEAN, RANDOLPH A *(AC R000424)*
9165 SW 87TH AVENUE
MIAMI, FL 33176

MCKELVEY, THOMAS B *(AC 1059)*
646 2ND AVENUE SOUTH
ST PETERSBURG, FL 33701

MCKOY, JAMES M SR *(AC 2965)*
2111 BELINDA CIRCLE
JACKSONVILLE, FL 32216

MCKOY, LAWRENCE WALTON *(AC 6194)*
TOUCHE ROSS & CO
102 WEST WHITING STREET
TAMPA, FL 33602

MCLAUGHLIN, JOHN C JR *(AC 1392)*
404 N BRYAN CIRCLE
BRANDON, FL 33511

MCLEAN, THOMAS E *(AC 686)*
1339 43RD AVENUE NORTH
ST PETERSBURG, FL 33703

MCLEOD, ALTON E *(AC 1285)*
CITY HALL ROOM 1103
220 EAST BAY STREET
JACKSONVILLE, FL 32202

MCLEOD, GLENN *(AC 751)*
3250 BEACH BOULEVARD
JACKSONVILLE, FL 32207

MCMAHON, FRANCIS J *(AC 1732)*
SUITE 403 205 DATURA STREET
WEST PALM BEACH, FL 33401

MCMAHON, PATRICK D *(AC 5336)*
3883 LIGHTHOUSE DRIVE
PALM BEACH GARDENS, FL 33410

MCMANUS, DONALD M *(AC 2552)*
2601 JEWEL ROAD
BELLEAIR BLUFFS, FL 33540

MCMATH, ERNEST L *(AC 1003)*
200 W FORSYTH STREET
STE 1240 ATLANTIC BANK BLDG
JACKSONVILLE, FL 32202

MCMILLAN, GEORGE *(AC R000233)*
2601 E OAKLAND PARK BLVD #402
FT LAUDERDALE, FL 33306

MCMILLEN, WARREN N JR *(AC R000570)*
P O BOX 630
ALTAMONTE SPRINGS, FL 32701

MCMILLIAN, ARTHUR J III *(AC 5193)*
222 SOUTH TARRAGONA
SUITE 160
PENSACOLA, FL 32501

MCMILLIAN, JIMMY JR *(AC 6128)*
12501 NW 27TH AVENUE #S-128
MIAMI, FL 33167

MCMORRIS, WILLIAM HOWARD JR *(AC 5998)*
4465 TREEHOUSE LANE
TAMARAC, FL 33319

MCMULLEN, ROBERT W II *(AC 1570)*
3700 FIRST NATIONAL BANK TOWER
ATLANTA, GA 30303

MCMULLEN, THOMAS A *(AC 5844)*
217 ROBERTS AVENUE
BELLMAWR, NJ 08030

MCMURRY, JAMES M *(AC 1512)*
320 RIVERSIDE AVENUE
JACKSONVILLE, FL 32202

MCNAMARA, JOHN D *(AC 664)*
1102 CITY NATL BANK BLDG
MIAMI, FL 33130

MCNEAL, RAND E. *(AC 5463)*
13801 PINE CONE COURT APT 8A
TAMPA, FL 33612

MCNEILL, HAROLD L *(AC 1807)*
UNIT T135 1700 TREE HOUSE CIR
SARASOTA, FL 33581

MCNEILL, REGINALD C *(AC 5192)*
2011 AMANDA DRIVE
SARASOTA, FL 33580

MCNULTY, JAMES A *(AC 4808)*
908 FIRST NATIONAL BANK BLDG
TAMPA, FL 33602

MCQUEEN, MICHAEL F *(AC 3538)*
628 FOREST HILLS DR
BRANDON, FL 33511

MCQUIDDY, RALPH L *(AC 2324)*
8106 ALTAMA ROAD
JACKSONVILLE, FL 32216

MCQUINN, RONALD C *(AC 3258)*
255 COMMERCIAL BLVD SUITE 205
LAUDERDALE-BY-THE-SEA, FL 33308

MCRAE, KELLY B *(AC R001025)*
700 BEACH DRIVE APT 808
ST PETERSBURG, FL 33701

MCSHANE, JOHN J *(AC 1757)*
P O BOX 6085 SAS
SARASOTA, FL 33578

MCSWAIN, IRVIN J *(AC 3823)*
222 COMSTOCK WEST
WINTER PARK, FL 32789

MCTEER, WILLIAM E *(AC 3146)*
610 SOUTH MAIN STREET APT 8
WARRENSBURG, MO 64093

MEADE, BARRY I *(AC 2213)*
5401 RAMPART STREET
HOUSTON, TX 77081

MEADOWS, PATRICIA M *(AC 3541)*
CNA TOWER SUITE 700
255 SOUTH ORANGE AVENUE
ORLANDO, FL 32801

MEDINA, MANUEL D *(AC 5199)*
802 NW 87 ONE #316
MIAMI, FL 33172

MEDVIN, ANDREW R *(AC 4518)*
1420 FAIRWAY ROAD
PEMBROKE PINES, FL 33023

MEEK, EMORY L *(AC 896)*
3250 BEACH BOULEVARD
JACKSONVILLE, FL 32207

MEEK, JOHN H *(AC 580)*
3250 BEACH BOULEVARD
JACKSONVILLE, FL 32207

MEEKS, JACK L *(AC 4353)*
1601 N.W. 39TH TERRACE
GAINESVILLE, FL 32605

MEHERG, ROBERT W *(AC R000427)*
PO BOX 3426
ORLANDO, FL 32801

MEHLICH, GERALD E *(AC 3262)*
800 E OCEAN BLVD
STUART, FL 33494

MEIGHEN, MICKEY R *(AC 704)*
1111 EXCHANGE NATL BANK BLDG
TAMPA, FL 33602

MEISELMAN, BRUCE E *(AC 5356)*
J.K. LASSER & COMPANY
2401 INDEPENDENT SQUARE
JACKSONVILLE, FL 32202

MEISENKOTHEN, WALTER A *(AC 2770)*
2 MILTON HOUSE ABBEY PARK ROAD
BECKENHAM, KENT
ENGLAND,

MELCHAR, BRIAN L *(AC 4396)*
537 NE 1ST STREET
P O BOX 1101
GAINESVILLE, FL 32602

MELDRUM, THOMAS WILSON JR *(AC 6537)*
1746 HORTON DRIVE
ORANGE PARK, FL 32073

MELGREN, ERIC N *(AC 2249)*
6849 VINERIDGE DRIVE
DALLAS, TX 75248

MELNICK, MICHAEL E *(AC 2319)*
1085 E 14TH STREET
HIALEAH, FL 33010

MELVIN, THOMAS R *(AC 2269)*
9035 SUNSET DRIVE APT 4
MIAMI, FL 33173

MENA, EDWIN G *(AC 3951)*
727 NE 3RD AVENUE
FT LAUDERDALE, FL 33304

MENDELSON, LAURANS A *(AC R000510)*
6500 SW 104TH STREET
MIAMI, FL 33156

MENDEZ-INSUA, ARISTIDES U *(AC 3077)*
2439 NW 7TH STREET
MIAMI, FL 33125

MENDIVE, ARMANDO G JR *(AC R000498)*
2500 DOUGLAS ROAD
CORAL GABLES, FL 33134

MENDOZA, VICTOR G JR *(AC 4630)*
1528 ROBBIA AVENUE
CORAL GABLES, FL 33146

MENENDEZ, FRANCISCO EDELBERTO *(AC F001(*
2600 NE 8 STREET
FT LAUDERDALE, FL 33304

MENENDEZ, MIRTHA GUERRA *(AC 3903)*
ERNST & ERNST
ONE BISCAYNE TOWER, SUITE 2700
MIAMI, FL 33131

MENKE, WILLIAM J JR *(AC 4918)*
7170 WEST SECOND LANE
HIALEAH, FL 33014

MENSCH, JOEL D *(AC R000743)*
13910 KENDALE LAKES DRIVE
MIAMI, FL 33143

MENZEL, DAVID M *(AC R000362)*
5609 CASTLE OAK COURT
ORLANDO, FL 32808

MENZEL, TERRILL E *(AC 4615)*
2212 LADYWOOD CT
BRANDON, FL 33511

MERCER, FRANKLIN JOHN *(AC 6397)*
948 REMINGTON
THOMASVILLE, GA 31792

MERCHANT, S A *(AC 2771)*
7463 LOCH NESS DRIVE
MIAMI LAKES, FL 33014

MERCURIO, JOHN JOSEPH *(AC 6288)*
713 SOUTH ORANGE AVENUE
SARASOTA, FL 33577

MERCURIO, WILLIAM J *(AC 1878)*
4235 HICKORY DRIVE
PALM BEACH GARDENS, FL 33410

MERK, KEITH B *(AC 3147)*
100 ROOSEVELT PLACE
MAITLAND, FL 32751

MERLO, THOMAS J *(AC 1822)*
3550 BISCAYNE BLVD SUITE 300
MIAMI, FL 33137

MERMELL, MAC *(AC 526)*
1320 SOUTH DIXIE HIGHWAY
SUITE 801
CORAL GABLES, FL 33146

MERRELL, WILLIAM R *(AC 5959)*
155 OCEAN LANE DRIVE
KEY BISCAYNE, FL 33149

MERRITT, GEORGE FAYETTE *(AC 5618)*
4200 CROYDON ROAD
PENSACOLA, FL 32504

MERWITZER, ROBERT A *(AC 5665)*
C/O MERWITZER & SUTTA P.A.
10621 SW 88TH ST SUITE 104
MIAMI, FL 33176

MESA, JOSE ANTONIO JR *(AC 6398)*
GULF & WESTERN INDUSTRIES
ONE GULF & WESTERN, 14TH FL
15 COLUMBUS CIRCLE
NEW YORK, NY 10023

MESA, JULIAN LUCIANO *(AC 5469)*
3120 SW 18TH STREET
MIAMI, FL 33145

MESE, JOHN C *(AC 2470)*
170 NE 99TH STREET
MIAMI SHORES, FL 33138

MESH, HOWARD A *(AC 913)*
8740 KENDALL DRIVE
SUITE 218
MIAMI, FL 33156

MESH, STANLEY D *(AC 898)*
PERSHING AUTO LEASING INC
1545 ALTN ROAD
MIAMI BEACH, FL 33139

MESSICK, JIMMY D *(AC R001110)*
P O BOX 1443
FT WALTON BEACH, FL 32548

MESSING, STEVEN G *(AC 4982)*
2900 FIRST FEDERAL BLDG
MIAMI, FL 33131

MESTRE, OCTAVIO J *(AC 2709)*
11001 SW 56TH STREET
MIAMI, FL 33165

METHENY, MARVIN L *(AC 2578)*
P O BOX 1631
FT MYERS, FL 33902

METTS, PAUL E *(AC 2644)*
3846 NW 39TH AVENUE
GAINESVILLE, FL 32605

METZGER, URSULA *(AC 1605)*
161 ALMERIA AVENUE
CORAL GABLES, FL 33134

MEYER, RUDOLPH W *(AC 2645)*
P O BOX A
FT MYERS, FL 33901

MEYER, THOMAS B *(AC 3542)*
2503 RODKLEDGE STREET
OPELIKA, AL 36801

MEYER, WILLIAM J *(AC 959)*
P O BOX 7216
ORLANDO, FL 32804

MEYERS, GLENN B *(AC 4519)*
1401 CARDINAL STREET
LONGWOOD, FL 32750

MEYERS, HENRY DAVID *(AC 5960)*
14340 SW 71ST LANE
MIAMI, FL 33183

MEYERS, JOSEPH M *(AC 1283)*
16499 NE 19TH AVENUE SUITE 203
NANKIN BUILDING
NORTH MIAMI BEACH, FL 33162

MEYERS, RICHARD J *(AC 4218)*
11380 BISCAYNE BLVD
LOT 148
MIAMI, FL 33161

MICELI, FRANK C *(AC R001160)*
469 NORTH PINE ISLAND ROAD
APT B304
FT LAUDERDALE, FL 33320

MICHAEL, EDWARD B *(AC 3375)*
16240 SW 88TH AVENUE ROAD
MIAMI, FL 33157

MICHAELSON, WILLIAM M *(AC 2889)*
249 ROYAL PALM WAY
PALM BEACH, FL 33480

MICHELSON, GERALD A *(AC R001277)*
10315 SW 130TH COURT
MIAMI, FL 33186

MICHELSON, LAWRENCE FRED *(AC 6258)*
14250 SW 62 STREET #417
MIAMI, FL 33183

MIDDLETON, GORDON B *(AC 3710)*
6205 DIANE ROAD
JACKSONVILLE, FL 32211

MIDDLETON, WAYNE A *(AC 4815)*
5920 DEWBERRY COURT
JACKSONVILLE, FL 32211

MIEDEMA, ELROY D *(AC 4055)*
2701 E SUNRISE BLVD
SUITE 212
FT LAUDERDALE, FL 33304

MIEL, CURTIS X *(AC R000518)*
400 CAMINO GARDENS BOULEVARD
BOCA RATON, FL 33431

MIGLIACCIO, RICHARD C *(AC 4919)*
1020 GOLFSIDE DRIVE
WINTER PARK, FL 32789

MIKELL, EMORY A *(AC 5316)*
3505 NORTH SAN MIGUEL STREET
TAMPA, FL 33609

MILAM, GEO B *(AC 2646)*
2315 LE JEUNE ROAD
CORAL GABLES, FL 33134

MILES, CECIL E *(AC 4520)*
1105 BLACK ACRE TRAIL
MAITLAND, FL 32751

MILES, FRANK J *(AC 585)*
P.O. BOX 999
GAINESVILLE, FL 32601

MILES, JAMES C *(AC 2967)*
P O BOX 5000
CLEARWATER, FL 33518

MILHAUSEN, DAVID J *(AC 2647)*
4628 MONTAUK ST
ORLANDO, FL 32808

MILIAN-RODRIGUEZ, RAMON *(AC 6132)*
8895 FONTAINEBLEAU BLVD #401
MIAMI, FL 33172

MILIAN, ERNESTO O *(AC 3792)*
5041 NW 197 ST
MIAMI, FL 33154

MILLER, ANTHONY LEVI *(AC 5470)*
3231 NW 171ST STREET
MIAMI, FL 33155

MILLER, BRUCE A *(AC 3953)*
12835 SW 21ST STREET
MIAMI, FL 33175

MILLER, CHARLES S JR *(AC 561)*
308 TAMPA STREET
TAMPA, FL 33602

MILLER, DAVID MARTIN *(AC R001371)*
960 SW 75 AVENUE
FT LAUDERDALE, FL 33317

MILLER, DAVID W *(AC 292)*
228 WEST NEW YORK AVENUE
P O DRAWER 2979
DE LAND, FL 32720

MILLER, ELISABETH *(AC 5847)*
3025 SW 106TH AVENUE
MIAMI, FL 33165

MILLER, ERNEST F JR *(AC 4219)*
P.O. BOX 435
TAMPA, FL 33601

MILLER, F D JR *(AC 1492)*
P O BOX 3082
TALLAHASSEE, FL 32303

MILLER, FRANK ANDREW JR *(AC 6259)*
500 N CONGRESS AVENUE #16
WEST PALM BEACH, FL 33401

MILLER, G D *(AC R000751)*
5 BAY COVE
SHALIMAR, FL 32579

MILLER, GEORGE M *(AC 4983)*
9220 CINOY CIRCLE
JACKSONVILLE, FL 32221

MILLER, GILBERT *(AC 1044)*
2040 NE 163RD STREET
NORTH MIAMI BEACH, FL 33162

MILLER, GRACIELA L *(AC 6399)*
611 NW 93RO TERRACE
PEMBROKE PINES, FL 33023

MILLER, HARVEY *(AC 1684)*
1320 SOUTH OIXIE HIGHWAY
CORAL GABLES, FL 33146

MILLER, HOWARD N *(AC 694)*
PEAT MARWICK MITCHELL & CO
8 C AVENUE DE CHAMPEL 1211
GENEVA, SWITZERLANO,

MILLER, HYMAN *(AC R001174)*
2200 N FEOERAL HIGHWAY .
SUITE 229
BOCA RATON, FL 33431

MILLER, JACK C *(AC 3954)*
14555 SW 75 STREET
MIAMI, FL 33143

MILLER, JAMES J *(AC 4984)*
1501 E. BROWARD
APT 503
FT LAUDEROALE, FL 33301

MILLER, JEFF B *(AC 2070)*
% MILLER, POTS & COMPANY
5775B PEACHTREE DUNWOODY RD NE
ATLANTA, GA 30342

MILLER, JEROME F JR *(AC 4220)*
3502 WIMBERLY LANE #K
WINSTON-SALEM, NC 27106

MILLER, JOHN A *(AC 1510)*
SUITE 2300 ONE FINANCIAL PLAZA
FT LAUOERDALE, FL 33394

MILLER, JOHN K *(AC R000199)*
1111 EXCHANGE NATL BANK BLDG
TAMPA, FL 33602

MILLER, JULIAN N *(AC 5471)*
P O BOX 12503
PENSACOLA, FL 32573

MILLER, KENNETH R *(AC R001288)*
17550 MONTESSA TERRACE
JACKSONVILLE, FL 32226

MILLER, M R *(AC R000642)*
11125 SW 73RD COURT
MIAMI, FL 33156

MILLER, MARILEE G *(AC 4637)*
10124 161ST AVENUE NE
REDMONO, WA 98052

MILLER, MARSHALL J *(AC R000813)*
7100 FAIRWAY ORIVE K-16
MIAMI LAKES, FL 33014

MILLER, MARTIN A *(AC 1043)*
800 4TH STREET SW
APT #S-814
WASHINGTON, OC 20024

MILLER, MICHAEL G *(AC R001248)*
2640 CLUBHOUSE ORIVE
APARTMENT 203
SARASOTA, FL 33580

MILLER, MURPHY JR *(AC 4920)*
AMERICAN BANCSHARES INC
11601 BISCAYNE, P O BOX 610008
TAMPA, FL 33661

MILLER, PAUL G JR *(AC 5848)*
1331 NICHOLSON ROAD
JACKSONVILLE, FL 32207

MILLER, PUTH JORDAN *(AC 6538)*
3100 NE 43RD STREET
FT LAUDEROALE, FL 33308

MILLER, RICHARD *(AC 1511)*
1430 SW 102NO COURT
MIAMI, FL 33174

MILLER, RICHARD M *(AC 2648)*
P O BOX 1398
MERRITT ISLANO, FL 32952

MILLER, ROBERT A *(AC 2649)*
POST OFFICE BOX 22
LAKELAND, FL 33802

MILLER, ROBERT W *(AC 5317)*
7130 SW 111TH PLACE
MIAMI, FL 33173

MILLER, RONALD H *(AC 1634)*
8605 SW 109TH STREET
MIAMI, FL 33156

MILLER, STEPHEN R *(AC 1996)*
P O BOX 14455
ST PETERSBURG, FL 33733

MILLER, THOMAS PAUL *(AC 5472)*
95 HICKORY TREE ROAO
LONGWOOO, FL 32750

MILLER, WM P JR *(AC 1997)*
35 DAVIS BOULEVARD
TAMPA, FL 33606

MILLIGAN, GEORGE L *(AC 268)*
737 FLORIOA NATL BANK BLOG
JACKSONVILLE, FL 32202

MILLIGAN, JAMES WILSON *(AC R001389)*
5885 EOENFIELD RD. #N-2
JACKSONVILLE, FL 32211

MILLIKAN, GEORGE B *(AC 4521)*
P O BOX 1226
NEW SMYRNA BEACH, FL 32069

MILLINOR, JAMES P *(AC 2323)*
P O BOX 18768
RALEIGH, NC 27609

MILLMAN, RICHARD W *(AC 2991)*
255 ALHAMBRA CIRCLE
CORAL GABLES, FL 33134

MILLNER, THOMAS A *(AC 2968)*
POST OFFICE BOX 380
TAMPA, FL 33601

MILLS, BERNY M *(AC 3955)*
3336 TYRONE BLVD
ST PETERSBURG, FL 33710

MILLS, BLAIR G *(AC R000787)*
1680 LONG BOW LANE
CLEARWATER, FL 33516

MILLS, CHARLES P *(AC 3791)*
1920 SAN MARCO BLVD
JACKSONVILLE, FL 82207

MILLWARD, WILLIAM I H *(AC 3711)*
9926 N.W. 15TH COURT
CORAL SPRINGS, FL 33065

MILMOE, WILLIAM H *(AC 4522)*
5911 NE 14TH LN #505
FT LAUDEROALE, FL 33334

MILTON, MICHAEL V *(AC 5619)*
1395 AVONOALE AVENUE
JACKSONVILLE, FL 32205

MIMS, JAMES W JR *(AC 5318)*
2318 MAYFIELD COURT
PANAMA CITY, FL 32401

MINER, WILLIAM B *(AC 4816)*
NOWLEN LYNCH & STEWART
PO BOX 347
WEST PALM BEACH, FL 33402

MINK, C R *(AC 1730)*
P O BOX 2943
CLEARWATER, FL 33517

MINNICH, HAROLD L *(AC 721)*
P O BOX 1990
PENSACOLA, FL 32589

MINOR, RONALD E *(AC 3386)*
6708 LENCZYK ORIVE
JACKSONVILLE, FL 32211

MINSHEW, JAMES K *(AC 2773)*
C/O WILSON FANCHER & WILKINS
P O BOX 23860
FT LAUDEROALE, FL 33307

MINTON, JOHN L *(AC 4664)*
931 46TH AVE
VERO BEACH, FL 32960

MIRANDI, RALPH D *(AC 3323)*
513 CORNWALL ROAD
WINTER PARK, FL 32792

MIRONES, PEDRO JACOBO *(AC R001258)*
3601 SW 10 ST
APT 2-A
MIAMI, FL 33135

MISHKIN, IRVING W *(AC 1237)*
8400 NW 52 ST
MIAMI, FL 33166

MISONZNICK, DAVID *(AC R000428)*
16666 NE 19 AVE
NORTH MIAMI BEACH, FL 33162

MITCHELL, FELIX D *(AC 4221)*
669 OALTON ROAD
ORANGE PARK, FL 32073

MITCHELL, FRITZ K *(AC 639)*
P O BOX 380
TAMPA, FL 33601

MITCHELL, IRIS G *(AC 2256)*
1019 E SILVER SPRINGS BLVO
OCALA, FL 32670

MITCHELL, MAX W *(AC 4355)*
PO BOX 82185
TAMPA, FL 33682

MITCHELL, MELVIN L *(AC 1879)*
19430 RIOGELAND ORIVE
MIAMI, FL 33157

MITCHELL, RICHARD A *(AC R001101)*
3140 AVENUE A
RIVIERA BEACH, FL 33404

MITCHELL, ROBERT A *(AC 5849)*
6050 RIOGECREST ROAD
APARTMENT 109
DALLAS, TX 75231

MITCHELL, RONALD L *(AC 2320)*
POST OFFICE BOX 341
FT MYERS, FL 33902

MITCHLER, WENDY MARIE *(AC 6540)*
660 N W 19TH STREET #303
FT LAUOERDALE, FL 33311

MIXON, STEPHEN W *(AC R000778)*
1 BISCAYNE TOWER 2700
MIAMI, FL 33131

MIYAR, RAMON *(AC R000979)*
3501 SW 8 STREET
SUITE 207
MIAMI, FL 33135

MIZRAHI, RALPH *(AC 2214)*
6462 CENTRAL AVENUE
P O BOX 40125
ST PETERSBURG, FL 33743

MOATS, RONALD R *(AC 6400)*
401 TARRAGONA WAY
DAYTONA BEACH, FL 32014

MOFIELD, JERRY OWEN *(AC 6401)*
10929 BONNELLY DRIVE
JACKSONVILLE, FL 32218

MOLL, CHARLES L JR *(AC 3956)*
C/O SMOAK DAVIS & NIXON
1514 NIRA STREET
JACKSONVILLE, FL 32207

MOLL, MILTON M *(AC 2774)*
12998 WALSINGHAM ROAD
SUITE #4
LARGO, FL 33540

MOLONEY, MICHAEL J *(AC 2119)*
9602 SW 57TH STREET
MIAMI, FL 33173

MONAGHAN, MICHAEL E *(AC 4222)*
3735 THORNWOOO DRIVE
TAMPA, FL 33618

MONAHAN, ROARK R *(AC 5200)*
DEA US EMBASSY
APO NEW YORK, NY 09893

MONCARZ, ELISA *(AC R000814)*
2644 FLAMINGO DRIVE
MIAMI BEACH, FL 33140

MONCHICK, HAROLD *(AC 1931)*
SUITE 202 COMMERCE BLDG
WEST PALM BEACH, FL 33401

MONK, DAVID A *(AC 4817)*
117 NORTH GARFIELD UNIT 5
DE LANO, FL 32720

MONK, HAROLD L JR *(AC 2842)*
POST OFFICE BOX 999
GAINESVILLE, FL 32602

MONROE, WILLIAM OLIVER *(AC 5473)*
1818 SALMON ORIVE
TALLAHASSEE, FL 32303

MONTAGUE, BALLY PAIGE *(AC 5698)*
8400 NW 52NO STREET
SUITE 200
MIAMI, FL 33166

MONTALBANO, RICHARD *(AC 2776)*
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ST PETERSBURG, FL 33743

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2402 TRUSSEL RD C-4
ALEXANDER CITY, AL 35010

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3526 ROGERO RD
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J10 OKEECHOBEE BLVD
WEST PALM BEACH, FL 33401

MOODY, ROBERT L *(AC 6203)*
544 W DAVIS BLVD
TAMPA, FL 33606

MOOMAW, EDITH W *(AC 4665)*
RT 2 BOX 90
NEWVILLE, AL 36353

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649 5TH AVENUE SOUTH
NAPLES, FL 33940

MOON, JAMES E *(AC 3824)*
704-B MANSION CIRCLE
CHATTANOOGA, TN 37405

MOON, STEPHEN D *(AC 3345)*
ROUTE 1 BOX 250
ORLANOO, FL 32809

MOON, WILLIAM A *(AC 3079)*
2525 CHINOOK TRAIL
MAITLANO, FL 32751

MOONEY, ROBERT C *(AC R000932)*
1000 BRICKELL AVENUE
MIAMI, FL 33131

MOOR, JOEL WAYNE *(AC 5620)*
10771 NORTH KENOALL ORIVE
APT 114A
MIAMI, FL 33176

MOORE, BARBARA A *(AC 5850)*
3441 HI STREET
LAKE WORTH, FL 33460

MOORE, BECKY BURNETT *(AC 6699)*
755 HUMMINGBIRD WAY
APARTMENT 1
NORTH PALM BEACH, FL 33408

MOORE, BENJAMIN H, III *(AC 3384)*
3680 BALLESTERO DRIVE NORTH
JACKSONVILLE, FL 32217

MOORE, GEORGE E *(AC 4223)*
173 NW 108TH STREET
MIAMI SHORES, FL 33153

MOORE, GEORGE K JR *(AC 2071)*
ONE NCNB PLAZA SUITE 2600
CHARLOTTE, NC 28280

MOORE, JAMES F *(AC 752)*
P O BOX 1616
GAINESVILLE, FL 32601

MOORE, JAMES R *(AC 4100)*
7475 PINE VALLEY LANE
SEMINOLE, FL 33540

MOORE, JON CRAIG *(AC 6402)*
POST OFFICE BOX 1616
GAINESVILLE, FL 32602

MOORE, LYNN J *(AC R000834)*
7475 PINE VALLEY LANE
SEMINOLE, FL 33540

MOORE, MARK EDWARD *(AC 6403)*
7765 SW 86TH STREET
APARTMENT F2-306
MIAMI, FL 33143

MOORE, MELVIN VERNON *(AC 6404)*
C/O SIMS CRANE SERVICE INC
P.O. BOX 11826
6429 HARNEY ROAD
TAMPA, FL 33680

MOORE, RANDY W *(AC 5341)*
P.O. BOX 391
KEY WEST, FL 33040

MOORE, ROBERT O *(AC 3366)*
4135 LAKESIDE OR
JACKSONVILLE, FL 32210

MOORE, SAMUEL A JR *(AC 3543)*
9600 GANOY BLVD SUITE 103
ST PETERSBURG, FL 33702

MOORMAN, GARY N *(AC 6204)*
1905 SOUTH FLORIDA AVENUE
LAKELAND, FL 33803

MORA, OSWALDO J *(AC 3957)*
4570 ALTON ROAD
MIAMI BEACH, FL 33140

MORAN, DAN A JR *(AC R001062)*
13308 MEADOW WOOO COURT
TAMPA, FL 33624

MORAN, JOHN D *(AC 2891)*
P O BOX 1261
VERO BEACH, FL 32960

MORCOM, THOMAS A *(AC 4646)*
5152 ROLLINS AVE
JACKSONVILLE, FL 32207

MOREHEAD, CHARLES R *(AC R001321)*
3926 FERNGLEN ORIVE
JACKSONVILLE, FL 32211

MOREJON, IBMAEL M *(AC 3958)*
3392 NW 63 ST
FT LAUDERDALE, FL 33309

MORGADE, HILDA C *(AC 5357)*
2371 SW 25TH TERRACE
MIAMI, FL 33133

MORGAN, DON E *(AC 6133)*
3076 SILVESTRE DRIVE
FT MYERS, FL 33901

MORGAN, KEITH H JR *(AC 2072)*
1046 21ST CT
VERO BEACH, FL 32960

MORGENSTERN, LLOYD J *(AC 4818)*
7548 CUTLASS AVENUE
MIAMI BEACH, FL 33141

MORNICK, NEIL J *(AC 3959)*
3000 BIRD AVENUE
APT 1
MIAMI, FL 33133

MORRELL, CYNTHIA ANN *(AC 5700)*
6 BRANDYWINE ROAD
PENSACOLA, FL 32507

MORRIS, BRUCE W *(AC 5851)*
720 NW 51ST STREET
MIAMI, FL 33127

MORRIS, BYRON *(AC 833)*
908 FLORIDA TITLE BLDG
JACKSONVILLE, FL 32202

MORRIS, CHARLES A *(AC 2430)*
1151 CNA TOWER
255 S ORANGE AVE
ORLANDO, FL 32801

MORRIS, JOHN M *(AC 4356)*
149 SHERIDAN AVENUE
LONGWOOD, FL 32750

MORRIS, JOHN W *(AC 4397)*
1070 N BEACH STREET
ORMOND BEACH, FL 32074

MORRISON, ALBERT *(AC 1458)*
9795 SOUTH DIXIE HIGHWAY
P O BOX 68
MIAMI, FL 33156

MORRISON, WILLIAM J *(AC 1372)*
5505 W GRAY STREET
TAMPA, FL 33609

MORROW, DON S *(AC 4224)*
4601 TIMBERLANE DRIVE
MACON, GA 31204

MORROW, SYLVESTER J *(AC 528)*
1001 NE 125TH STREET
SUITE 110
MIAMI, FL 33161

MORSICATO, HELEN G *(AC 3582)*
409 BAB
UNIVERSITY PARK, PA 16802

MORTIER, ADRIENNE C *(AC 5358)*
711 NORTHWEST BLVD.
ST PETERSBURG, FL 33702

MORTIMER, TERRY J *(AC 2295)*
92 ORCHARD LANE
BERKELEY HEIGHTS, NJ 07922

MOSELEY, DONALD D *(AC 3544)*
1211 CASTLE HILL TRAIL
HUMBLE, TX 77338

MOSES, PHILIP J JR *(AC 4819)*
P O BOX 1434
LAKE CITY, FL 32055

MOSHER, JANE L *(AC 5852)*
PO BOX 50
HOLLY HILL, FL 32017

MOSHER, KENNETH R *(AC 1685)*
820 NW 201ST STREET
MIAMI, FL 33169

MOSLEY, WALTER W *(AC 5853)*
5925 SUNCREST DRIVE
MIAMI, FL 33156

MOSS, ALFRED I *(AC R000265)*
8961 SW 52ND STREET
MIAMI, FL 33165

MOSS, GERARD G *(AC R000219)*
1195 NE 125 STREET
NORTH MIAMI, FL 33161

MOSS, HARVEY C *(AC 3713)*
2015 NE 198TH TERRACE
NORTH MIAMI BEACH, FL 33162

MOSS, HENRIETTA C *(AC 1606)*
279 FLAGSTONE TERR
SAN RAFAEL, CA 94903

MOSS, LYDIA CATHERINE *(AC 6001)*
P O BOX 1616
GAINESVILLE, FL 32601

MOSS, WILLIAM RICHARD *(AC 6260)*
511 SW 8TH STREET
HALLANDALE, FL 33009

MOSTOLLER, EARL A *(AC 6261)*
1535 MESA DRIVE
JACKSONVILLE, FL 32205

MOTON, GEORGE C *(AC 4616)*
6103 NW 7TH AVE
MIAMI, FL 33127

MOTT, FREDRICK B *(AC 3961)*
895 NE 113 STREET
BISCAYNE PARK, FL 33161

MOTTO, VICTOR L *(AC 4820)*
680 NORTHEAST 64TH STREET
#A-415
MIAMI, FL 33138

MOUTON, LARREY G *(AC 3080)*
POST OFFICE BOX 2346
PANAMA CITY, FL 32401

MOY, MICHAEL J *(AC R000815)*
4624 LANCELOT LANE
JACKSONVILLE, FL 32210

MOYE, JAMES B *(AC 5854)*
124 DES PINAR LANE
LONGWOOD, FL 32750

MROCZKOWSKI, MARK LEE *(AC 6134)*
P O BOX 1311
DAYTONA BEACH, FL 32015

MUELLER, CARL S *(AC 2387)*
ONE BISCAYNE TOWER
SUITE 2100
MIAMI, FL 33131

MUELLER, PAUL KERR *(AC 5621)*
1509 WEST HIGH STREET
LEESBURG, FL 32748

MUELLER, SHERRIE CHAMBERS *(AC 6262)*
2013 CAPRI ROAD
VALRICO, FL 33594

MUELLER, W A JR *(AC 2777)*
1707 W REYNOLDS STREET
PLANT CITY, FL 33566

MUFF, WILLIAM H *(AC 3081)*
7721 SW 134TH STREET
MIAMI, FL 33156

MULFORD, CHARLES W JR *(AC 5359)*
9013 NE FOURTH AVENUE ROAD
MIAMI SHORES, FL 33153

MULFORD, DEBORAH NEWMARK *(AC 5622)*
9013 NE FOURTH AVENUE ROAD
MIAMI SHORES, FL 33153

MULINARE, ANTHONY *(AC R001390)*
401 MONUMENT ROAD #192
JACKSONVILLE, FL 32211

MULL, PATRICIA B *(AC 4225)*
595 NE 92ND STREET
MIAMI SHORES, FL 33153

MULLEN, BILL E *(AC 4821)*
P O BOX 602
208 WEST MAIN STREET
DOTHAN, AL 36302

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15930 SW 96 AVE
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NEW YORK, NY 10471

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57 VANDERFORD ROAD EAST
ORANGE PARK, FL 32073

MUNCE, G M *(AC 2033)*
ALEXANDER GANT AND CO
1250 CNA TOWER
ORLANDO, FL 32801

MUNITZ, RAYMOND J *(AC R001026)*
5712 NW 86TH AVENUE
TAMARAC, FL 33321

MUNN, ROBERT EUGENE *(AC 6136)*
RT 1 BOX 117 C
ALACHUA, FL 32615

MUROFF, HOWARD W *(AC R001149)*
4981 SW 94TH WAY
COOPER CITY, FL 33328

MURPHY, ALAN M *(AC 3609)*
107 ORIOLE COURT
ROYAL PALM BEACH, FL 33411

MURPHY, DEBRA SUE *(AC 6405)*
2110 LAKE VIEW DRIVE
APARTMENT C
TAMPA, FL 33612

MURPHY, WALTER A *(AC R000178)*
5130 BRITTANY DRIVE SOUTH #606
ST PETERSBURG, FL 33733

MURRAY, DICKRON E *(AC 2234)*
% PHOTO ELECTRIC CORP
FAIRFIELD DRIVE
WEST PALM BEACH, FL 33407

MURRAY, JAMES H JR *(AC 4646)*
2808 NE 21ST COURT
FT LAUDERDALE, FL 33311

MURRAY, LAWRENCE R *(AC 2650)*
8931 SW 156TH STREET
MIAMI, FL 33157

MURRAY, LOIS J *(AC 4985)*
2301 CEDAR SHORES CIRCLE
JACKSONVILLE, FL 32210

MURRAY, OLIVER C JR *(AC 1715)*
SUITE 804 200 SE 1ST ST
MIAMI, FL 33131

MURRAY, PATRICK G *(AC R001175)*
111 HAMLIN "T" LANE
ALTAMONTE SPRINGS, FL 32701

MURVIN, RICHARD H *(AC 3367)*
1715 STERLING DRIVE
LAKELAND, FL 33803

MUSKAT, HARVEY P *(AC 2892)*
2355 SALZEDO SUITE 301
CORAL GABLES, FL 33134

MUSTARD, JUDY MICHEL *(AC 5475)*
766 ELDORADO AVENUE
CLEARWATER BEACH, FL 33515

MYERS, CLIFFORD G *(AC 2431)*
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MYERS, ELEANOR J *(AC R000456)*
2817 E OAKLAND PARK BLVD
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MYERS, FRANCIS STORY *(AC 6136)*
3688 BARBARY DRIVE
TALLAHASSEE, FL 32303

MYERS, RICHARD A *(AC 1393)*
119 EAST FLAGLER STREET
MIAMI, FL 33131

MYRABO, ORVILLE R *(AC 1018)*
1425 BERKSHIRE AVENUE
WINTER PARK, FL 32792

NABORS, KENNETH W *(AC 2893)*
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NORTH MIAMI, FL 33161

NABUTOVSKY, FRED D *(AC 3545)*
401 E OSCEOLA STREET
STUART, FL 33494

NADEL, JEFFREY ALAN *(AC 6406)*
8321 SW 32ND STREET
MIAMI, FL 33155

NADER, SAMUEL J *(AC 5855)*
4301 PARK ROAD
HOLLYWOOD, FL 33021

NALL, DANIEL W *(AC 5319)*
644 NORTHEAST 78TH STREET
MIAMI, FL 33138

NANUS, FRED *(AC R000660)*
109 CANDLEWICK ROAD
LONGWOOD, FL 32750

NARDUCCI, MICHAEL N *(AC 2250)*
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NASH, MARTIN J *(AC 1513)*
1401 BRICKELL AVENUE
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6904 N KENDALL DRIVE 105
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506 N KROME AVE
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10245 SW 130TH LANE
MIAMI, FL 33176

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4611 S WOODLYN AVE
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7409 N 56TH STREET #146
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NEMES, JAY L *(AC 3963)*
7342 PEPPER PIKE DRIVE
HIALEAH, FL 33015

NERREN, ROBERT L JR *(AC 2163)*
17358 SOUTH DIXIE HIGHWAY
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NESMITH, THEODORE E *(AC 4525)*
33 EAST ROBINSON
ORLANDO, FL 32801

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NETSCH, ELIZABETH WATSON *(AC 5701)*
POST OFFICE BOX 10517
RIVIERA BEACH, FL 33404

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NEUBERGER, HOWARD *(AC 3964)*
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NEWBERRY, IRVIN T *(AC 2894)*
ROUTE 3 BOX 382F
TRINITY, NC 27370

NEWELL, RICHARD A *(AC 3083)*
6836 BROADMOOR
NORTH LAUDERDALE, FL 33063

NEWKIRK, KENNETH A *(AC 3783)*
2835 VILLA LOMA DRIVE
COLORADO SPRINGS, CO 80917

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908 FIRST NATIONAL BANK BLDG
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1708 HICKORYWOOD LANE
ORLANDO, FL 32808

NEWMAN, CHARLES E *(AC R000616)*
227 N MAGNOLIA SUITE 208
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NEWMAN, CHARLES W *(AC 4922)*
2819 BAHAMA DRIVE
MIRAMAR, FL 33023

NEWMAN, NATHAN *(AC 937)*
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HALLANDALE, FL 33009

NEWMAN, SUSAN S *(AC 3599)*
608 WEST 51ST STREET
MIAMI BEACH, FL 33140

NEWMARK, RICHARD H *(AC R000457)*
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MIAMI, FL 33131

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PO BOX 17545
NASHVILLE, TN 37217

NEWSOME, LARRY J *(AC 6195)*
1124 ASTURIA WAY SOUTH
ST PETERSBURG, FL 33705

NEWSOME, WILLIAM E *(AC R001289)*
12841 SW 43RD DRIVE #251A
MIAMI, FL 33100

NEWTON, DONALD S SR *(AC 1687)*
3000 N FEDERAL HWY BLDG 8
FT LAUDERDALE, FL 33306

NICHOLS, D A *(AC 3715)*
SUITE 2000 -ONE SE 3RD AVENUE
MIAMI, FL 33131

NICHOLS, DENNIS D *(AC 3716)*
3000 BISCAYNE BLVD SUITE 511
MIAMI, FL 33137

NICHOLS, FLOYD H *(AC 5205)*
9171 SWAPS WAY
LAKE PARK, FL 33410

NICHOLS, GREGORY A *(AC 6137)*
3000 BISCAYNE BLVD
SUITE 511
MIAMI, FL 33137

NICHOLS, JOHN M *(AC 5321)*
1 FINANCIAL PLAZA SUITE 2102
FT LAUDERDALE, FL 33394

NICHOLS, WENDELL I *(AC R000251)*
3000 BISCAYNE BLVD SUITE 511
MIAMI, FL 33137

NICHOLSON, JOHN R *(AC R000934)*
SUITE 203 701 NORTHLAKE BLVD
NORTH PALM BEACH, FL 33408

NICHOLSON, WILLIAM F *(AC 1185)*
P O BOX 1179
FT WALTON BEACH, FL 32548

NICKELL, GERALD T *(AC 3547)*
7827 VILLAGE GREEN DRIVE
ORLANDO, FL 32807

NIED, ROBERT M *(AC R000721)*
1819 BEACHWAY ROAD SUITE 5H
JACKSONVILLE, FL 32207

NIELSEN, OTTO MAGNUS *(AC 5702)*
PO BOX 535
GOLDENROD, FL 32733

NIEMI, JAMES ALEXANDER *(AC 5476)*
2656 RIVER OAK DRIVE
ORANGE PARK, FL 32073

NIETO, ALBERT B *(AC 961)*
1501 1/2 S DALE MABRY HIGHWAY
TAMPA, FL 33609

NIETO, GEORGE GREGORY *(AC 5479)*
3236 W AZELLE STREET #102
TAMPA, FL 33609

NILES, MARSHA P *(AC 1690)*
ONE BISCAYNE TOWER 25TH FLOOR
MIAMI, FL 33130

NIN, EDUARDO ANTONIO *(AC 6407)*
C O COOPERS & LYBRAND
2500 FIRST FEDERAL BUILDING
MIAMI, FL 33131

NIVER, J *(AC 2329)*
P O BOX 391785
MIAMI BEACH, FL 33139

NIX, CLEMER D *(AC 1998)*
1600 COMMONWEALTH BUILDING
LOUISVILLE, KY 40202

NIXON, FRANCIS C *(AC R000038)*
1514 NIRA STREET
JACKSONVILLE, FL 32207

NOAKES, EDWARD G III *(AC 2779)*
18923 QUAIL VALLEY BLVD
GAITHERSBURG, MD 20760

NOBLE, DOUGLAS B *(AC 4526)*
2005 HARRISON AVE
ORLANDO, FL 32804

NOBLE, GEORGE P *(AC 1635)*
4154 BARRINGTON
SAN ANTONIO, TX 78217

NOBLE, MORRIS F *(AC 3265)*
650 N PARK ROAD
HOLLYWOOD, FL 33021

NOBLET, NORMAN C *(AC 4824)*
862 ALHAMBRA AVE
ST AUGUSTINE, FL 32084

NOLAN, JACK C *(AC 1128)*
808 BARNETT BANK BUILDING
JACKSONVILLE, FL 32202

NOLD, RICHARD EDWARD *(AC 5477)*
CHRB BOX 48
SAIPAN, MI 96950

NOLES, JERRY G *(AC 4527)*
P O BOX 2110
JACKSONVILLE, FL 32203

NOONAN, DENNIS M *(AC 4923)*
196 MONCEAUX ROAD
WEST PALM BEACH, FL 33405

NOONAN, RAYMOND E *(AC 3266)*
160 SW 75 TERR
PLANTATION, FL 33314

NOPPENBERG, JOHN L II *(AC 5342)*
5850 SW 100 STREET
MIAMI, FL 33156

NORD, JOHN *(AC R000290)*
4800 LEMON ST SUITE 207
TAMPA, FL 33609

NORDONE, JOSEPH A *(AC 3548)*
74 NE 97TH STREET
MIAMI SHORES, FL 33153

NORMAN, CHARLES O *(AC 2019)*
11 E FORSYTH ST
JACKSONVILLE, FL 32202

NORMAN, JOHN B JR *(AC 1124)*
109 SE 1ST AVE
OCALA, FL 32670

NORRIS, DANIEL M *(AC 1688)*
SUITE 1300
201 E PINE
ORLANDO, FL 32801

NORRIS, ROBERT B *(AC 3717)*
1948 DORSET DRIVE
FT COLLINS, CO 80521

NORTH, WILLIAM E *(AC 2895)*
1700 SHELBURNE LANE
SARASOTA, FL 33581

NORTHCUTT, MARK EDWARD *(AC 6541)*
605 NW 177TH STREET
APARTMENT 123
MIAMI, FL 33169

NORTON, KENNETH E *(AC 2073)*
4620 CENTRAL AVENUE
ST PETERSBURG, FL 33711

NOSNIK, DAVID *(AC 6408)*
7915 SW 86TH STREET
APARTMENT 721
MIAMI, FL 33143

NOVEMBER, GEORGE S *(AC R001161)*
14740 NORTHEAST 6TH AVENUE
NORTH MIAMI, FL 33161

NOVICK, IVAN SHERWIN *(AC R001176)*
2332 NE 197TH STREET
NORTH MIAMI BEACH, FL 33180

NOWLEN, EVERETT B *(AC 1374)*
P O BOX 347
WEST PALM BEACH, FL 33402

NUNEZ, CHARLES T *(AC 1934)*
P O BOX 1076
LAKELAND, FL 33802

NUNEZ, G E *(AC 1571)*
230 2ND STREET SW
P O BOX 2239
WINTER HAVEN, FL 33880

NUNEZ, GEORGE TIERSO II *(AC 6409)*
2900 BANYAN STREET
APARTMENT 405
FT LAUDERDALE, FL 33316

NUNEZ, LEANDRO S *(AC R000758)*
1444 BISCAYNE BLVD SUITE 204
MIAMI, FL 33132

NUNEZ, RAUL L *(AC R000671)*
10001 SW 58TH STREET
MIAMI, FL 33143

NUNNALLEE, WALTER HUE *(AC 6289)*
2656 OBERLIN ROAD
RALEIGH, NC 27608

NURRENBROCK, MICHAEL A *(AC 5033)*
1909 S MADISON STREET
P O BOX 1745
NEW PORT RICHEY, FL 33552

NYE, BENNY J *(AC 5207)*
4446 TARPON DRIVE
TAMPA, FL 33617

O'BRIEN, LAWRENCE J JR *(AC 2235)*
8216 PARKRIDGE CIRCLE NORTH
JACKSONVILLE, FL 32211

O'BRIEN, MICHAEL J *(AC R000946)*
4069 CONGA STREET
JACKSONVILLE, FL 32217

O'BRIEN, THOMAS E *(AC 3267)*
17011 MELBA LANE
LUTZ, FL 33549

O'CONNELL, JOHN D JR *(AC 4528)*
LOVELACE ROBY & COMPANY
PO BOX 11986
ST PETERSBURG, FL 33733

O'CONNELL, STEPHEN C JR *(AC 4647)*
ROUTE 6 BOX 875
ASHEVILLE, NC 28803

O'CONNOR, LESLIE J *(AC 3966)*
3153 RIVER DR
FT PIERCE, FL 33450

O'CONNOR, WILLIAM JAMES *(AC 6138)*
3533 BALBOA CIRCLE
NAPLES, FL 33940

O'DELL, RUSSELL M JR *(AC 4825)*
3848 NORTH LAKE DRIVE
APARTMENT 138
TAMPA, FL 33601

O'DONNELL, JOHN J *(AC R000485)*
1738 SE 29TH LANE
CAPE CORAL, FL 33904

O'DONNELL, MARY S *(AC 3825)*
7518 NW 42 COURT
CORAL SPRINGS, FL 33065

O'HAIRE, THOMAS F *(AC 1845)*
P O BOX 1179
VERO BEACH, FL 32960

O'HALLORAN, WILLIAM P *(AC 3268)*
ONE BISCAYNE TOWER
SUITE 2100
MIAMI, FL 33131

O'HEARN, JAMES JOHN *(AC 6139)*
2461 SW 82ND AVENUE
APT 205
FT LAUDERDALE, FL 33324

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4 CANDLEWOOD LANE
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5218 18TH AVENUE NORTH
ST PETERSBURG, FL 33710

O'MALLEY, PATRICK J *(AC 3549)*
6351 SW 34 ST
MIRAMAR, FL 33023

O'NEAL, SOLON F JR *(AC 1019)*
910 FLAGSHIP BANK BLDG
TAMPA, FL 33602

O'NEAL, STEVEN L *(AC 5623)*
2900 FIRST FEDERAL BUILDING
MIAMI, FL 33131

O'NEIL, WM III *(AC R000511)*
806 PARMA AVENUE
CORAL GABLES, FL 33146

O'NEILL, PATRICK JOSEPH *(AC 6542)*
2844 LA VIERE STREET
JACKSONVILLE, FL 32205

O'REILLY, FRANK J *(AC 5624)*
P O BOX 344
129 S KENTUCKY AVENUE
LAKELAND, FL 33802

O'REILLY, THOMAS F *(AC R000992)*
3377 MALAGA WAY
NAPLES, FL 33940

O'SHIELDS, GEORGE C *(AC 4398)*
4024 SIERRA MADRE DR S
JACKSONVILLE, FL 32217

O'SULLIVAN, JOHN M III *(AC 5065)*
825 CENTURY BANK TOWER
PENSACOLA, FL 32501

O'TOOLE, WILLIAM A *(AC 4828)*
114 ROSEBRIAR DRIVE
LONGWOOD, FL 32750

OAK, ALAN D *(AC 4370)*
P O BOX 111
TAMPA, FL 33601

OBERLINK, WILLIAM B *(AC R000780)*
6784 SW 97TH STREET
MIAMI, FL 33156

ODOM, DRAKON B *(AC 443)*
1420 S 1ST STREET
LAKE CITY, FL 32055

ODOM, KENNETH RAY *(AC 6410)*
2722 SE CLAYTON STREET
STUART, FL 33494

OFFUTT, HARRY C III *(AC 2164)*
BEACH STATION P O BOX 3428
VERO BEACH, FL 32960

OGDEN, GWENDOLYN M *(AC 5208)*
8540 BENGALIN AVENUE
JACKSONVILLE, FL 32211

OGILBY, JOHN J *(AC 962)*
403 NORTH 31ST STREET WEST
BRADENTON, FL 33506

OGLETREE, THOMAS V *(AC 3967)*
PO BOX 130
FT MYERS, FL 33902

OKEN, ALAN I *(AC 1351)*
122 N COUNTY ROAD
PALM BEACH, FL 33480

OLAZABAL, FRANCISCO J *(AC R001150)*
520 GONDOLIERE AVENUE
CORAL GABLES, FL 33143

OLIN, BERNARD *(AC 626)*
1320 SO DIXIE HIGHWAY
CORAL GABLES, FL 33146

OLIVA, MARIO J *(AC 4826)*
19413 NW 48TH AVENUE
MIAMI, FL 33155

OLIVARI, WILLIAM L *(AC R000874)*
444 SEABREEZE BLVD SUITE 460
DAYTONA BEACH, FL 32018

OLIVER, RAYMOND S *(AC 1286)*
307 HYDE PARK AVENUE
TAMPA, FL 33606

OLK, JOHN E *(AC 4530)*
P O BOX 5515
TALLAHASSEE, FL 32301

OLMO, DIANA MARIA *(AC 6411)*
5505 WEST GRAY STREET
TAMPA, FL 33609

OLSHEN, J W *(AC R000207)*
100 LINCOLN ROAD
MIAMI BEACH, FL 33139

OMBRES, ALEXANDER J *(AC 4228)*
2639 SOUTHBURY CIR
BIRMINGHAM, AL 35216

OMBRES, WILLIAM ALAN *(AC 6412)*
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ORLANDO, FL 32801

OOSTERHOUDT, ALLEN C *(AC 1035)*
1639 ATLANTIC BOULEVARD
JACKSONVILLE, FL 32207

OPPENHEIMER, JACK STEVEN *(AC R001306)*
1890 SOUTH PALMETTO AVE
ALTAMONTE SPRINGS, FL 32701

ORCHARD, GREGORY K *(AC 5857)*
9010 NAVAJO AVENUE
TAMPA, FL 33617

ORDONEZ, MARIA P *(AC 5858)*
2609 FLETCHER STREET
HOLLYWOOD, FL 33020

ORLIKOWSKI, JACQUELINE KAY *(AC 6543)*
221 LEXINGTON ROAD
TALLAHASSEE, FL 32303

ORR, JAMES G *(AC 4618)*
#3 DESOTO PLACE
BELLEAIR BLUFFS, FL 33540

ORR, LOWELL L *(AC 726)*
14120 NE 16TH COURT
NORTH MIAMI, FL 33161

ORTEGA, BLANCA R *(AC 5859)*
10020 SW 32ND STREET
MIAMI, FL 33165

ORTEGA, ROBERT A *(AC 2187)*
1401 PONCE DE LEON BLVD
SUITE 202
CORAL GABLES, FL 33134

ORTIZ, EINAR GEORGE *(AC 6140)*
4715 BAY POINT ROAD
MIAMI, FL 33137

ORTIZ, LOUIS P *(AC 3610)*
10055 YACHT CLUB DRIVE SOUTH
TREASURE ISLAND, FL 33706

ORWICK, G T *(AC 2456)*
600 CRUISE COURT
ROSWELL, GA 30076

OSBORN, JOSEPH ERSKINE *(AC 6413)*
12010 NW 29TH PLACE
SUNRISE, FL 33323

OSBORNE, ROBERT W *(AC 1031)*
2915 W HILLSBOROUGH AVE
TAMPA, FL 33614

OSBURN, JOBEPH K *(AC 560)*
617 E COLONIAL DRIVE
ORLANDO, FL 32803

OSBURN, ROBERT O *(AC 3587)*
617 EAST COLONIAL DRIVE
ORLANDO, FL 32803

OSTERMAN, PETER R JR *(AC R001047)*
12359 TOUCAN DRIVE
JACKSONVILLE, FL 32223

OSWALD, DAVID H *(AC 3968)*
SMITH, ELLIOTT & COMPANY
25 NORTH AVENUE
HAGERSTOWN, MD 21740

OTERO, HENRY M *(AC 2652)*
8512 WOODWICK COURT
TAMPA, FL 33615

OTTING, SAMUEL L *(AC R000711)*
1665 PALM BEACH LAKEB BLVD
ROOM 413
WEST PALM BEACH, FL 33401

OTTINGER, DAVID JAMES *(AC 6414)*
P.O. BOX 3426
ORLANDO, FL 32802

OTTINGER, GUY E *(AC 1078)*
211 S TENNESSEE AVE
LAKELAND, FL 33801

OUZTS, DANIEL RHETT JR *(AC 5480)*
7800 CAMINO REAL #405
MIAMI, FL 33143

OVERMAN, CHERYL A *(AC 5209)*
5836 E LOVER'S LANE #236 C
DALLAS, TX 75206

OVERMAN, ELBERT H *(AC 3718)*
273 N MAIN ST SUITE 8
WAYNESVILLE, NC 28786

OVLETREA, SHIRLEY W *(AC 4229)*
365-3 MAGUIRE VILLAGE
GAINESVILLE, FL 32603

OWEN, BRINTON A *(AC 3469)*
202 JESSUP BLDG
P.O. BOX 441
ALABASTER, AL 35007

OWEN, DOROTHY G *(AC 2271)*
202 JOHNS DRIVE NO 8
TALLAHASSEE, FL 32301

OWEN, GEORGE A *(AC R000166)*
90 EDGEWATER DRIVE #216
CORAL GABLES, FL 33133

OWEN, HOWARD R *(AC 1771)*
1505 LONG QUARTER COURT
LUTHERVILLE, MD 21093

OWEN, RICHARD D JR *(AC 4531)*
1601 NE 26TH STREET
FT LAUDERDALE, FL 33307

OWENS, JACK E *(AC 4619)*
ALEXANDER GRANT & CO
PO BOX 3068
TAMPA, FL 33602

OWENS, JOSEPH F *(AC 1097)*
3265 PINETREE DRIVE SE
SMYRNA, GA 30080

OWENS, WILLIAM P *(AC 2001)*
P O BOX 390560
MIAMI BEACH, FL 33139

PABREY, WILLIAM J *(AC R000211)*
1542 A I DUPONT BUILDING
MIAMI, FL 33131

PACE, JOHN FRANKLIN *(AC 5482)*
POST OFFICE BOX 2759
STUART, FL 33494

PACE, ROBERT R *(AC 3969)*
P O BOX 551
TALLAHASSEE, FL 32302

PACETTI, RALPH J *(AC 3970)*
112 1/2 ANASTASIA BLVD
ST AUGUSTINE, FL 32084

PACUN, E L *(AC R000736)*
3622 LEJEUNE ROAD
CORAL GABLES, FL 33134

PADGETT, ALAN W *(AC 2330)*
2083 MONTANA AVENUE NE
ST PETERSBURG, FL 33703

PADGETT, EARL W *(AC 5860)*
1906 PEPPERWOOD PLACE
BRANDON, FL 33511

PADGETT, KENNETH L *(AC 4925)*
POST OFFICE BOX 109
MANHEIM, PA 17545

PADGETT, RICHARD H *(AC 1808)*
P O BOX A
FT MYERS, FL 33902

PADGETT, RONALD L *(AC 5483)*
7309 ANTIETAM COURT WEST
ORLANDO, FL 32807

PADRON, IRVING A *(AC 5210)*
3430 SW 87TH COURT
MIAMI, FL 33165

PAEDAE, DENNIS C JR *(AC 5211)*
610 BURGESS ROAD
PENSACOLA, FL 32504

PAGAN, DONALD *(AC 3269)*
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LAKE WORTH, FL 33460

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PAGE, WILLIAM B *(AC 3550)*
3904 36TH TERRACE SOUTH APT D
ST PETERSBURG, FL 33711

PAGE, WILLIAM C *(AC 4986)*
6960 SW 66TH STREET
MIAMI, FL 33143

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5000 SAN JOSE BOULEVARD
APARTMENT 290
JACKSONVILLE, FL 32207

PALACIO, JORGE J *(AC 5863)*
6432 SW 107TH COURT
MIAMI, FL 33173

PALACIO, JOSE LUIS *(AC 6298)*
9825 SW 125TH TERRACE
MIAMI, FL 33176

PALAZZOLO, GRAZIANO S *(AC 1515)*
314 NORTH GADSDEN STREET
P O BOX 3427
TALLAHASSEE, FL 32303

PALMER, DOUGLAS G *(AC 5212)*
P D BOX 3429
ORLANDO, FL 32802

PALMER, GEORGE *(AC 1654)*
7800 RED ROAD
SOUTH MIAMI, FL 33143

PALMER, MACK C *(AC 5484)*
1516 EAST HARWOOD STREET
ORLANDO, FL 32803

PALMER, PHYLLIS MARIE *(AC 6141)*
103 NOB HILL CIRCLE
LONGWOOD, FL 32750

PALMER, ROBERT O *(AC R000563)*
C/O ARTHUR ANDERSON CO
ONE MEMORIAL DRIVE
ST LOUIS, MO 63102

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13107 TOWNSEND LANE
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PARDUE, MICHAEL E *(AC 3971)*
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LAUDERDALE LAKES, FL 33309

PAREDES, FRANCISCO J *(AC 4532)*
50 NE 131ST STREET
NORTH MIAMI, FL 33161

PAREKH, RAMESH *(AC R001048)*
1618 S HIGHLAND AVENUE
CLEARWATER, FL 33516

PARENT, BURDETTE R JR *(AC 2034)*
P O BOX 699
BRADENTON, FL 33505

PARKER, DAVID GERALD *(AC 5485)*
3289 ATLANTIC ROAD
LAKE PARK, FL 33410

PARKER, GEORGE F JR *(AC 4829)*
P O BOX 1437
NEW PORT RICHEY, FL 33552

PARKER, RICHARD E *(AC 5864)*
505 KINGS COURT
GAINESVILLE, FL 32601

PARKER, WILLIAM E *(AC R000353)*
P O BOX 435
TAMPA, FL 33601

PARKINSON, WM H *(AC 2165)*
P O BOX 17207
LOCKHART, FL 32810

PARKS, JOHN G *(AC 2695)*
207 DUVAL STREET
P O BOX 1206
KEY WEST, FL 33040

PARKS, NORMAN K *(AC 1242)*
1995 E OAKLAND PARK BLVD
SUITE 250
FT LAUDERDALE, FL 33306

PARLATO, MARY K *(AC 3972)*
1921 SW 24TH AVENUE
MIAMI, FL 33145

PARNABY, GEORGE R JR *(AC 3270)*
15 FAIRWAY LANE
JACKSONVILLE BEACH, FL 32250

PARNES, LAURENCE A *(AC 3271)*
ONE BISCAYNE TOWER SUITE 1700
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PARR, ALAN M *(AC 5214)*
3330 SW 62 AVENUE
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LAKELAND, FL 33801

PARRISH, RICHARD E *(AC 4230)*
825 PENNSYLVANIA AVENUE
FT LAUDERDALE, FL 33312

PARRY, ARTHUR E *(AC 938)*
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MIAMI, FL 33129

PARSONS, MICHAEL J *(AC R000555)*
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PARTEE, PHILIP W *(AC 4830)*
1979 MAE STREET
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PARTINGTON, ALFRED M *(AC 2781)*
5474 JEDSMITH RD
HIDDEN HILLS, CA 91302

PARTYKA, JUDITH W *(AC 5666)*
7 FOXCROFT COURT
WEST BERLIN, NJ 08091

PASCAL, MICHAEL E *(AC 1516)*
1175 NE 125TH STREET
NORTH MIAMI, FL 33161

PASCAL, SIDNEY S *(AC 861)*
3636 SW 9TH ST SUITE #35
MIAMI, FL 33135

PASKERT, GEORGE H *(AC 1846)*
4709 ALLINE AVE
TAMPA, FL 33611

PASTROFF, NANCY GALE *(AC 6415)*
6440 SW 50TH STREET
MIAMI, FL 33155

PATCHEN, SOL *(AC 1079)*
SUITE 604 150 SE 2ND AVENUE
MIAMI, FL 33131

PATE, CHARLES E *(AC 4831)*
8459 LYNDA SUE LANE E
JACKSONVILLE, FL 32217

PATE, JOHN G JR *(AC 1187)*
300 RUBERIA AVENUE
PENSACOLA, FL 32507

PATRICK, DANIEL L JR *(AC 862)*
PATRICK & STITES P A
5644 COLCORD AVENUE
JACKSONVILLE, FL 32211

PATRICK, KENNETH J *(AC 5348)*
70 INDIAN HILL ROAD
MEDFIELD, MA 02052

PATRICK, MARK R *(AC 5865)*
3037 KLINE ROAD
JACKSONVILLE, FL 32216

PATRICK, RAYMOND V *(AC 273)*
308 TAMPA STREET
TAMPA, FL 33602

PATRICK, THOMAS W JR *(AC 2410)*
1623 NE 16TH AVENUE
OCALA, FL 32670

PATTERSON, FREDERICK R *(AC 1168)*
8897 MIDNIGHT PASS ROAD
SARASOTA, FL 33581

PATTERSON, GEORGE L *(AC 1061)*
3773 CENTRAL AVENUE
P O BOX 12346
ST PETERSBURG, FL 33733

PATTERSON, O C *(AC 2432)*
128 EAST BROAD STREET
BROOKSVILLE, FL 33512

PATTERSON, ROY L *(AC 5486)*
493 CASCADE PLACE
LAND O LAKES, FL 33539

PATTILLO, D B *(AC 4231)*
P.O. BOX N. 3221
NASSAU, BAHAMAS,

PATTON, BARBARA ROSEN *(AC 6416)*
11 ISLAND AVENUE
APARTMENT 1402
MIAMI BEACH, FL 33139

PATTON, DOUGLAS MITCHEL *(AC 6417)*
875 TANGLEWOOD DRIVE
PENSACOLA, FL 32503

PATTON, WILLIAM M *(AC 534)*
P O BOX 999
GAINESVILLE, FL 32601

PATZKE, RICHARD JOSEPH *(AC 5487)*
805 CLINTON PLACE
EVANSTON, IL 60201

PATZKE, WALLACE A JR *(AC 3306)*
6872 BAKERSFIELD DR
JACKSONVILLE, FL 32210

PAUL, DONALD B *(AC R000661)*
9165 SW 87TH AVENUE
MIAMI, FL 33176

PAUL, JOHN G JR *(AC 4232)*
10220 SW 103RD CT
MIAMI, FL 33176

PAUL, JOHN W *(AC 3470)*
957 MORAVIA ST
BETHLEHEM, PA 18015

PAUL, LEO J *(AC R000224)*
4500 BISCAYNE BLVD
MIAMI, FL 33137

PAUL, PHILIP *(AC 881)*
16880 NE 19 AVE
NORTH MIAMI BEACH, FL 33162

PAUL, RICHARD A *(AC 1882)*
P O BOX 98
EUSTIS, FL 32726

PAULEY, ROXANNE L *(AC R000611)*
P O BOX 11627
ST PETERSBURG, FL 33733

PAULL, DAVID *(AC 6476)*
6370 NORTH KENDALL DRIVE
APARTMENT C-115
MIAMI, FL 33156

PAULL, IRA *(AC 5625)*
210 SEAVIEW DRIVE #509
KEY BISCAYNE, FL 33149

PAULY, JOSEPH R *(AC 5626)*
6205 LENCZYK DRIVE
JACKSONVILLE, FL 32211

PAVLIK, STEPHEN W *(AC 4101)*
5200 W KENNEDY BLVD SUITE 300
P O BOX 24598
TAMPA, FL 33623

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ORMOND BEACH, FL 32074

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2474 N.E. FIRST AVENUE
BOCA RATON, FL 33431

PAYNE, JAMES D *(AC 5627)*
2785 TIGERTAIL AVENUE #312
MIAMI, FL 33133

PAYNE, RONALD K *(AC R000875)*
4911 ST CROIX DRIVE
TAMPA, FL 33609

PEACOCK, ANNIE T *(AC 4832)*
878 KINGSWAY ROAD
TALLAHASSEE, FL 32301

PEACOCK, THOMAS J JR *(AC R000430)*
P O BOX 1804
VENICE, FL 33595

PEARCE, DAVID L *(AC 3720)*
3020 N FEDERAL HWY BLDG 10
FT LAUDERDALE, FL 33306

PEARCE, DENNIS A *(AC 3975)*
C-18 3645-E SW NATURA AVENUE
DEERFIELD BEACH, FL 33441

PEARCE, DONALD R *(AC 6143)*
10350 WEST OKEECHOBEE ROAD
BOX 266
HIALEAH GARDENS, FL 33016

PEARCE, EVERETT A *(AC 5866)*
334 NW THIRD AVENUE
OCALA, FL 32670

PEARCE, HARRY *(AC R000161)*
3020 N FEDERAL HWY BLDG 10
FT LAUDERDALE, FL 33306

PEARLMAN, MARVIN *(AC 863)*
1010 LANGFORD BLDG
MIAMI, FL 33131

PEARSON, C N *(AC 1461)*
4528 N FEDERAL HIGHWAY
FT LAUDERDALE, FL 33308

PEARSON, CLARK V *(AC 3471)*
345 OFFICE PLAZA
TALLAHASSEE, FL 32301

PEARSON, LEONARD J *(AC 3346)*
3511 FLAMINGO DRIVE
P O BOX 402844
MIAMI BEACH, FL 33140

PEASE, THOMAS E *(AC 3272)*
P O BOX 12346
ST PETERSBURG, FL 33733

PEASLEE, RICHARD READ *(AC 5488)*
1637 ATHENS STREET
LAKELAND, FL 33803

PECK, JOHN R *(AC 3179)*
2942 NATHANIEL BLVD #D
COLUMBUS, GA 43227

PEED, BILLY M *(AC 1109)*
2817 E OAKLAND PARK BLVD
FT LAUDERDALE, FL 33306

PEEL, JOHN W *(AC 3084)*
440-1ST AVE SOUTH SUITE 800
ST PETERSBURG, FL 33701

PEIKEN, JOSEPH M *(AC 2363)*
700 BISCAYNE BLVD
MIAMI, FL 33137

PEISNER, LAWRENCE L *(AC R000298)*
1316 E HILLCREST SUITE 203
ORLANDO, FL 32803

PELL, JOHN H *(AC 4833)*
1215 MALAGA AVENUE
CORAL GABLES, FL 33134

PELTON, DEAN F *(AC R000149)*
P O BOX 7272
ST PETERSBURG, FL 33734

PENAN, BARRETT JOSEPH *(AC R001307)*
500 TULANE PLACE
ROCKVILLE, MD 20850

PENDER, NICHOLAS A JR *(AC 1809)*
SUITE 908 FIRST NAT BANK BLDG
TAMPA, FL 33602

PENN, LAWRENCE E *(AC 4233)*
P O BOX 430701
SOUTH MIAMI, FL 33143

PENNINGTON, ALVA L. *(AC R001185)*
720 UNITED FIRST FED BLDG
1550 MAIN STREET
SARASOTA, FL 33577

PENNINGTON, CHARLES W *(AC 1460)*
2718 THOMASVILLE ROAD
SUITE 101N
TALLAHASSEE, FL 32302

PENNYWITT, TOMMY J *(AC 2554)*
1500 ATLANTIC BOULEVARD
JACKSONVILLE, FL 32207

PENTLAND, ROBERT *(AC 18)*
2600 N SURF RD
HOLLYWOOD, FL 33020

PEPPER, CLAUDE DENSON *(AC 6418)*
1213 NE 112TH STREET
MIAMI, FL 33161

PERDUE, GENE H *(AC 4987)*
10002 DONLEIGH DR
COLUMBIA, MD 21046

PEREBOOM, DOUGLASS E *(AC 5215)*
SUITE 211 COMEAU BUILDING
WEST PALM BEACH, FL 33401

PEREIRA, RONALD M *(AC 5867)*
911 PROSPECT DRIVE
MIAMI, FL 33133

PERETZ, JULES *(AC R001207)*
6700 GULF OF MEXICO DRIVE
LONGBOAT KEY, FL 33548

PEREZ DE ALEJO, PABLO B *(AC 5216)*
1620 SW 8 STREET
APARTMENT 210
MIAMI, FL 33174

PEREZ, CRISTINO L *(AC 4638)*
1315 WEST CARACAS STREET
TAMPA, FL 33614

PEREZ, FRANK J *(AC 687)*
P O BOX 380
TAMPA, FL 33601

PEREZ, FRANK JR *(AC 1287)*
SUITE 1102 MADISON BLDG
612 MADISON ST
TAMPA, FL 33602

PEREZ, JOSE A *(AC 3976)*
45 PALERMO AVENUE
CORAL GABLES, FL 33134

PERFETTO, DONALD J *(AC 4313)*
403 EAST WINDHORST ROAD
BRANDON, FL 33511

PERKINS, DAVID R *(AC 2433)*
2913 JOYCE DRIVE
TALLAHASSEE, FL 32303

PERKINS, EVERALL D *(AC 5217)*
234 OFFICE PLAZA
TALLAHASSEE, FL 32301

PERKINS, ROBERT J *(AC 2331)*
MORRISON INCORPORATED
POST OFFICE BOX 2608
MOBILE, AL 36625

PERKINS, ROBERTO P *(AC 2653)*
8552 SW 57TH STREET
MIAMI, FL 33143

PERLESS, ROBERT N *(AC 872)*
7220 N W 36TH STREET
SUITE 310
MIAMI, FL 33166

PERMENTER, MARION M JR *(AC 1263)*
6117 TAMAR DRIVE
COLUMBIA, MD 21045

PERNAS, ANTONIO *(AC 3347)*
1325 SW 102 PLACE
MIAMI, FL 33172

PERRELLA, THEODORE L *(AC 3977)*
2817 EAST OAKLAND PARK BLVD
FT LAUDERDALE, FL 33306

PERRI, ANTHONY J *(AC R001162)*
3860 NE 170TH STREET
NORTH MIAMI BEACH, FL 33160

PERRONE, PRESTON I *(AC 4834)*
800 EAST BROWARD BLVD
SUITE 601
FT LAUDERDALE, FL 33301

PERRONE, STEPHEN L *(AC 2121)*
10TH FLOOR 1ST NATL BANK BLDG
MIAMI, FL 33131

PERRY, JOHN C *(AC 1352)*
P O BOX 85
CLEWISTON, FL 33440

PERRY, VINCENT F *(AC 2555)*
PERRY & MCMILLEN
P.O. BOX 630
ALTAMONTE SPRINGS, FL 32701

PERRYMAN, MARGARET ROSS *(AC 5961)*
3915 SAN JOSE BOULEVARD
JACKSONVILLE, FL 32207

PERSHES, PAUL C *(AC R000908)*
FIRST FINANCIAL TOWER
SUITE 2124
TAMPA, FL 33602

PERWIN, RICHARD I *(AC 331)*
940 LINCOLN RD
MIAMI BEACH, FL 33139

PESANO, CHARLES C *(AC 5868)*
4502 SOUTH HESPERIDES
TAMPA, FL 33611

PETERKIN, SAMUEL R JR *(AC R000449)*
1000-A VIRGINIA AVENUE
FT PIERCE, FL 33450

PETERSEN, SUSAN L *(AC 3149)*
COOPERS & LYBRAND
1675 PALM BEACH LAKES BLVD
WEST PALM BEACH, FL 33401

PETERSON, BO A *(AC 4835)*
5840 SW 113 ST
MIAMI, FL 33156

PETERSON, CLARENCE A *(AC 328)*
1218 AUDUBON PLACE
ORLANDO, FL 32804

PETERSON, DAVID E *(AC 2215)*
1412 MAIN STREET
ELWOOD, IN 46036

PETERSON, EARLE W *(AC 1395)*
P O BOX 14636
FT LAUDERDALE, FL 33302

PETERSON, MARIE G *(AC 5034)*
5303 ANDREA BLVD
ORLANDO, FL 32807

PETERSON, RONALD G *(AC 2272)*
C/O COLLEY TRUMBOWER & HOWELL
33 E ROBINSON STREET
ORLANDO, FL 32801

PETERSON, W H *(AC 2273)*
1151 CNA TOWER
ORLANDO, FL 32801

PETERSON, WAYNE M *(AC 2222)*
12 SOUTH DIXIE HIGHWAY
P O BOX 788
LAKE WORTH, FL 33460

PETFORD, VAUGHN *(AC 4648)*
8823 EDGEWOOD BOULEVARD
TAMPA, FL 33615

PETHERBRIDGE, JOHN J *(AC 3611)*
6931 GREENHOLLY DRIVE
JACKSONVILLE, FL 32211

PETRITES, EDWARD J *(AC 5218)*
1300 NW 74TH AVENUE
PLANTATION, FL 33313

PETRY, CORDELL M *(AC 3721)*
11673 STARFISH AVENUE
JACKSONVILLE, FL 32216

PETTERSON, DAVID S *(AC 5869)*
5123 HUNTINGTON STREET NE
ST PETERSBURG, FL 33703

PETTEWAY, KEITH E *(AC 1810)*
P O BOX 532
WILLISTON, FL 32696

PETTIT, MARION A *(AC 1319)*
P O BOX 176
ALACHUA, FL 32615

PETTY, ARLEN D *(AC 2696)*
DECATUR GENERAL HOSPITAL
DECATUR, AL 35601

PFEIFER, ARTHUR J JR *(AC 1063)*
145 ALMERIA AVENUE
CORAL GABLES, FL 33134

PFEIFFER, JAMES V *(AC R000628)*
15340 SW 83RD AVENUE
MIAMI, FL 33157

PFEIFFER, JOHN W *(AC R000380)*
151 SW FIRST STREET
MIAMI, FL 33130

PFEISTER, JOSEPH L *(AC 4672)*
TOUCHE ROSS & CO
LINCOLN, NB 68508

PFLEGHAR, DAVID W *(AC 3722)*
8401 RIO BRAVO COURT APT 8
TAMPA, FL 33617

PHELAN, RAYMOND A *(AC 1759)*
P O BOX 5097
DAYTONA BEACH, FL 32018

PHELPS, WILLIAM ROBERT *(AC 6545)*
14801 LEWIS ROAD
MIAMI LAKES, FL 33014

PHILLIPS, CARL K *(AC 3978)*
6951 BAMBOO STREET
MIAMI LAKES, FL 33014

PHILLIPS, HOWARD M *(AC 2507)*
1110 SW 22 STREET
MIAMI, FL 33129

PHILLIPS, HOWARD O *(AC 4357)*
P O BOX 908
CRESCENT CITY, FL 32012

PHILLIPS, J D JR *(AC 2332)*
2700 ONE BISCAYNE TOWER
MIAMI, FL 33132

PHILLIPS, JOHN L *(AC 5870)*
THE HARTFORD BUILDING
SUITE 775
ORLANDO, FL 32801

PHILLIPS, LINDY A *(AC 5035)*
210 SEA VIEW DRIVE #509
KEY BISCAYNE, FL 33149

PHILLIPS, RONALD M *(AC 4314)*
1709 EDGEWOOD AVENUE
APPLETON, WI 54911

PHILLIPS, WILLIAM HOSEA *(AC 6290)*
104 SECOND STREET
NICEVILLE, FL 32578

PHILMON, DAN L *(AC 1811)*
SUITE 1580 -TOWER PLACE
3340 PEACHTREE ROAD, N.E.
ATLANTA, GA 30326

PICHARDO, ADOLFO S *(AC 5871)*
1520 NE 13TH STREET
HOMESTEAD, FL 33030

PIERCE, BARBARA C *(AC 3574)*
4045 TANGLEWOOD EAST
APARTMENT 543
PALM BEACH GARDENS, FL 33403

PIERCE, CAROL M *(AC 5667)*
2020 NORTHEAST NINTH STREET
GAINESVILLE, FL 32601

PIERCE, CLIFFORD Y *(AC 3979)*
1510 MARSCILLE DRIVE
MIAMI BEACH, FL 33141

PIERCE, CLYDE F *(AC 2654)*
2020 NE 9TH STREET
GAINESVILLE, FL 32601

PIERCE, DANIEL LLOYD *(AC 6419)*
P.O. BOX 6872
FT MYERS, FL 33901

PIERCE, JAMES RAYMOND JR *(AC 6144)*
P O BOX 989
HOMESTEAD, FL 33030

PIERCE, ROBERT L *(AC 4926)*
1773 NW 37TH STREET
FT LAUDERDALE, FL 33309

PIERCE, THOMAS W JR. *(AC 2296)*
POST OFFICE BOX 12902
PENSACOLA, FL 32576

PIKE, ROBERT W *(AC 1892)*
825 NE 92ND STREET
MIAMI SHORES, FL 33138

PILHORN, RICHARD L *(AC 2556)*
617 E COLONIAL DRIVE
ORLANDO, FL 32803

PINCHASIK, MARK *(AC 4533)*
2699 SO BAYSHORE DRIVE
MIAMI, FL 33133

PINCUS, ADOLPH *(AC R000409)*
840 NW 30TH AVENUE
MIAMI, FL 33125

PINER, WILLIAM B JR *(AC 1119)*
4144 -13TH AVENUE NORTH
ST PETERSBURG, FL 33713

PINES, MARC ROBERT *(AC 5489)*
7747 SW 86TH STREET APT D102
MIAMI, FL 33143

PINKIERT, EDWARD S *(AC R001010)*
3610 NORTH 46TH AVE
HOLLYWOOD, FL 33021

PINKIERT, RICHARD F *(AC R001011)*
2040 NE 209TH STREET
NORTH MIAMI BEACH, FL 33162

PINNEY, LESLIE M *(AC R000363)*
6231 19TH STREET SOUTH
ST PETERSBURG, FL 33712

PINO, DOMINIC C *(AC R001163)*
7937 EMBASSY BOULEVARD
MIRAMAR, FL 33023

PIRTLE, ERNEST CLAUDE *(AC 6263)*
859 W OAKDALE AVENUE #2
CHICAGO, IL 60657

PITTMAN, BERT J JR *(AC 3273)*
637 PARK STREET
JACKSONVILLE, FL 32204

PITTMAN, JOHN A *(AC 3589)*
6156 KINGS ROAD NORTH
JACKSONVILLE, FL 32215

PITTMAN, JOHN C *(AC 4079)*
12050 NW 18 ST
FT LAUDERDALE, FL 33323

PITTS, DOYLE *(AC 1550)*
36 BRENT LANE
PENSACOLA, FL 32503

PITTS, DOYLE CARLTON *(AC 5481)*
30 STANFORD ROAD
PENSACOLA, FL 32506

PITTS, MARTIN W *(AC R000662)*
2700 INDEPENDENT SQUARE
ONE INDEPENDENT DRIVE
JACKSONVILLE, FL 32202

PLAGER, RICHARD H *(AC 777)*
500 LAKEVIEW COURT
MIAMI BEACH, FL 33140

PLAINE, RONALD S *(AC 5872)*
11027 NORTH KENDALL DRIVE
APARTMENT 0-102
MIAMI, FL 33176

PLANES, WILLIAM P *(AC 2655)*
SUITE 1870
ONE BISCAYNE TOWER
MIAMI, FL 33131

PLANK, RONALD W *(AC 5873)*
777 NW 155TH LANE
APARTMENT 106
MIAMI, FL 33169

PLASKETT, GERALD R *(AC 2896)*
2364 SUNSET POINT ROAD
CLEARWATER, FL 33515

PLATT, H THOMAS *(AC R001330)*
5100 DUPONT BLVD
APT 8B
FT LAUDERDALE, FL 33308

PLATT, RALPH E *(AC 5874)*
12 WEST GARDEN STREET
PENSACOLA, FL 32501

PLAUMANN, MARK L *(AC 4927)*
POST OFFICE BOX 3426
ORLANDO, FL 32802

PLOCIENNIK, DIANE B *(AC 4315)*
910 CHARTAU ST APT 1
NEW ORLEANS, LA 70116

PLUMMER, GORDON L *(AC 4836)*
3217 CAMPBELL ST
SARASOTA, FL 33581

PLUNKETT, JOSEPH T *(AC 4235)*
13808 KENDALE LAKES DRIVE
MIAMI, FL 33183

PODOLSKY, BARRY MICHAEL *(AC R001353)*
2375 NW 194TH STREET
NORTH MIAMI BEACH, FL 33180

POE, RALPH J *(AC 3552)*
FIRST NATIONAL BANK OF TAMPA
P O BOX 1810
TAMPA, FL 33601

POINTER, LARRY G *(AC 2364)*
P O BOX 3055
BRYAN, TX 77801

POLAN, KERRY B *(AC 3723)*
16375 NE 18TH AVE
NORTH MIAMI BEACH, FL 33162

POLAN, NATHAN A *(AC R001131)*
4527 LUXEMBURG COURT
LAKE WORTH, FL 33460

POLICASTRO, JOSEPH E *(AC R001063)*
2881 EAST OAKLAND PARK BOULE-
SUITE #201
FT LAUDERDALE, FL 33306

POLIN, MILTON *(AC 676)*
11501 SW 83RD TERRACE
MIAMI, FL 33173

POLISH, SHELDON S *(AC 4236)*
5241 SW 10TH STREET
FT LAUDERDALE, FL 33317

POLL, FRANK A *(AC 5220)*
5100 N FEDERAL HWY
SUITE 204
FT LAUDERDALE, FL 33308

POLLACK, MARTIN D *(AC R001372)*
5621 BLUEBERRY COURT
FT LAUDERDALE, FL 33313

POLLACK, RICHARD ALLEN *(AC 6145)*
7720 CAMINO REAL #E210
MIAMI, FL 33143

POLLAK, MELVIN *(AC 767)*
2450 HOLLYWOOD BOULEVARD
SUITE 500
HOLLYWOOD, FL 33020

POLLANS, WILLIAM M *(AC 2656)*
3245 VIRGINIA #41
COCONUT GROVE, FL 33133

POLLARD, MURRAY *(AC R001102)*
% ARTHUR SINGER & CO
1 LINCOLN ROAD
MIAMI BEACH, FL 33131

POLLEY, ALAN J *(AC 1830)*
17600 NE 2ND AVENUE
NORTH MIAMI BEACH, FL 33162

POLLITZ, LOUIS J *(AC 1434)*
P O BOX 1372
DAYTONA BEACH, FL 32015

POMERANTZ, LEWIS *(AC 461)*
7450 MARGATE BOULEVARD
MARGATE, FL 33063

POMEROY, STEPHEN G *(AC 4534)*
P O BOX 286
CHIEFLAND, FL 32626

PONCE, SERGIO D *(AC 3472)*
12854 SW 74 TERRACE
MIAMI, FL 33183

POOL, J R *(AC 2365)*
1515 60TH AVENUE WEST
BRADENTON, FL 33507

POOLE, GEORGE EDWARD *(AC 5628)*
160 NORTHWEST 145TH STREET
MIAMI, FL 33168

POOLE, KEENAN L *(AC 4535)*
2901 NW 107TH TERRACE
SUNRISE, FL 33322

POOLE, RAYMOND L *(AC 3473)*
8053 ARGENTINE DRIVE WEST
JACKSONVILLE, FL 32217

POPA, JOHN M *(AC 5036)*
1684 NW 82ND AVENUE
CORAL SPRINGS, FL 33065

POPE, HAROLD C *(AC 532)*
1008 SECOND COURT
PANAMA CITY, FL 32401

POPHAM, WM L *(AC 3590)*
6380 SW 147 TERRACE
MIAMI, FL 33158

POPPELL, REGINA ANNE *(AC 6420)*
1501 SUNSET LANE
TALLAHASSEE, FL 32303

PORATH, DOUGLAS J *(AC 5875)*
19631 BELMONT DRIVE
MIAMI, FL 33157

PORCHE, JOHN ELREES JR *(AC R001272)*
3557 HERMITAGE ROAD
JACKSONVILLE, FL 32211

PORCHER, REBECCA BURKHARDT *(AC 5747)*
2112 14TH PLACE
VERO BEACH, FL 32960

PORTER, BYRON C *(AC R001391)*
1420 TAGUS AVENUE
CORAL GABLES, FL 33156

PORTER, LANIER M *(AC 4536)*
18604 SW 294 TERR
HOMESTEAD, FL 33030

PORTERFIELD, DONALD R *(AC 3351)*
10 DRAKE STREET
PLANT CITY, FL 33566

PORTNOY, JOSE *(AC 5490)*
10179 SW 127TH STREET
MIAMI, FL 33176

POSNER, STEVEN B *(AC 4237)*
102-50 62 ROAD
APT 3F
FOREST HILLS, NY 11375

POSSENTI, H R *(AC 1288)*
PEAT MARWICK MITCHELL & CO
801 EAST MAIN STREET
RICHMOND, VA 23219

POSTON, GLEN H *(AC R000138)*
2010 57TH AVENUE NORTH
ST PETERSBURG, FL 33714

POTTER, CHARLES M *(AC 481)*
P O BOX 3426
ORLANDO, FL 32802

POTTS, JAMES *(AC 1436)*
9819 KAWANEE DRIVE
PENSACOLA, FL 32504

POUNDS, LACOY F JR *(AC 2810)*
PO BOX 2640
TAMPA, FL 33601

POWELL, D J JR *(AC 1152)*
200 E ROBINSON #975
ORLANDO, FL 32801

POWELL, DONALD F *(AC 2333)*
1101 S 21ST AVE
HOLLYWOOD, FL 33020

POWELL, EARL W *(AC 2075)*
1000 BRICKELL AVE
MIAMI, FL 33131

POWELL, ELAINE C *(AC 4238)*
7756 SPANISH OAKS DRIVE
JACKSONVILLE, FL 32205

POWELL, JAMES R *(AC 2411)*
ONE BISCAYNE TOWER
SUITE 2100
MIAMI, FL 33131

POWELL, RICHARD CRAIG JR *(AC 5655)*
880 E BAYA AVENUE
LAKE CITY, FL 32055

POWELL, THOMAS E *(AC 6421)*
2138-D WEST OAK RIDGE ROAD
ORLANDO, FL 32809

POWELL, WILLIAM J *(AC 800)*
1655 MULLET COURT
NAPLES, FL 33940

POWERS, JAMES T *(AC R000431)*
345 PARK AVENUE
NEW YORK, NY 10022

POWERS, JEROME W *(AC R000937)*
10421 SW 51ST STREET
COOPER CITY, FL 33314

POWERS, MARC KELLY *(AC 5629)*
9772 SW 165TH STREET
MIAMI, FL 33157

POWERS, RAYMOND J *(AC 4358)*
15475 NW 2ND COURT
MIAMI, FL 33169

POWERS, WILLIAM F *(AC 692)*
APT 109B
1235 SO HIGHLAND
CLEARWATER, FL 33516

POWERSTEIN, ALLEN D *(AC R000816)*
20301 N E 30TH AVENUE
#208
MIAMI, FL 33180

POZIN, JAN M *(AC 4239)*
I-295 & US 17
ORANGE PARK, FL 32073

PRAGER, MAX *(AC R001322)*
4101 PINE TREE DR
MIAMI BEACH, FL 33140

PRAGUE, MARTIN M *(AC R000909)*
900 PAN AM BANK BUILDING
ORLANDO, FL 32804

PRATS, GABRIEL *(AC 2657)*
1401 SW 1ST STREET
SUITE 102
MIAMI, FL 33135

PRATT, HARRY C *(AC 1117)*
P O DRAWER 1518
BRADENTON, FL 33505

PRATT, RICHARD W *(AC 864)*
P O BOX 699
BRADENTON, FL 33505

PREACHER, DEETTE W *(AC 2783)*
1341 LOLA DRIVE
TALLAHASSEE, FL 32301

PREMUROSO, RONALD FRANK *(AC 5876)*
4520 NW 36TH STREET #206
LAUDERDALE LAKES, FL 33309

PRENNER, ELLIOTT W *(AC 3274)*
4566 SW 129 AVE
MIAMI, FL 33175

PRESLEY, DONALD E *(AC 2003)*
311 WEST ASHLEY ST
P O BOX 23
JACKSONVILLE, FL 32201

PRESS, JOSEPH B *(AC 1020)*
410 CITY NATIONAL BANK BLDG.
2701 LEJUNE ROAD
CORAL GABLES, FL 33134

PRESSER, NEIL N *(AC 1396)*
1710 GULF LIFE TOWER
JACKSONVILLE, FL 32207

PRESSLEY, CARLOS K *(AC 2784)*
3420 OLD WAGON ROAD
MARIETTA, GA 30062

PRESTON, RICHARD C *(AC 3982)*
2341 NE 196 ST
NORTH MIAMI BEACH, FL 33180

PRESTWOOD, CLARENCE JAMES *(AC 5491)*
136 LAUREL WAY 3A
HERNDON, VA 22070

PREVATT, HASKEL L JR *(AC 1266)*
5333 GOLF COURSE DRIVE
JACKSONVILLE, FL 32211

PRICE, GARY R *(AC 4240)*
2085 BUSH STREET APT 406
SAN FRANCISCO, CA 94115

PRICE, GEORGE FENTON *(AC 6546)*
904 EASTWOOD DRIVE
DOTHAN, AL 36301

PRICE, JEROME T *(AC R000817)*
8301 SW 129TH AVENUE
MIAMI, FL 33143

PRICE, PHILLIP W *(AC 2275)*
SW 230 LINCOLN CENTER
5401 W KENNEDY
TAMPA, FL 33609

PRICE, ROBERT M *(AC 1760)*
2125 GILMORE ST
JACKSONVILLE, FL 32204

PRICE, ROY E *(AC R000162)*
1919 NE 45TH ST SUITE 121
FT LAUDERDALE, FL 33308

PRICE, SARA K *(AC 4649)*
705 WOOD DRIVE
CLEARWATER, FL 33515

PRICE, WILLIAM *(AC R001338)*
6111 NW 71ST AVENUE
TAMARAC, FL 33319

PRICE, WILLIAM E *(AC 3307)*
70595 APT B 2ND WAY NORTH
ST PETERSBURG, FL 33702

PRICHER, CHARLES N *(AC 2297)*
600 COURTLAND STREET
SUITE 100
ORLANDO, FL 32804

PRIDA, LUCIANO *(AC 1026)*
3209 TAMPA ST
TAMPA, FL 33603

PRIDA, LUCIANO L JR *(AC 4241)*
2809 W SITKA STREET
TAMPA, FL 33614

PRIDGEN, DOUGLAS H *(AC 2897)*
2210 ALDER WAY
BRANDON, FL 33511

PRIDGEN, GARY L *(AC 2316)*
4601 NOTTINGHAM ROAD
JACKSONVILLE, FL 32210

PRIDGEN, JOHN R *(AC 2412)*
636 FLORIDA NATL BAK BLDG
JACKSONVILLE, FL 32202

PRIESTER, JAMES M *(AC 1893)*
325 JOHN KNOX ROAD
BUILDING C SUITE 100
TALLAHASSEE, FL 32303

PRINCE, JAMES H *(AC 435)*
2785 ASHFORD ROAD
ATLANTA, GA 30319

PROBE, LARRY R *(AC 1761)*
3900 BROADWAY
P O BOX 146
FT MYERS, FL 33902

PROCTOR, GORDON O *(AC 3983)*
201 SW MONTEREY RD
STUART, FL 33494

PROFUMO, LOUIS J *(AC 5037)*
9149 SW 72ND AVENUE APT U7
MIAMI, FL 33156

PROSUCH, CHARLES B *(AC 1733)*
606 PARK AVENUE #305
ORANGE PARK, FL 32073

PROULX, NORMAN P *(AC 1217)*
P O BOX 3242
ST PETERSBURG, FL 33731

PRUITT, WM D JR *(AC 2257)*
SUITE 2100
ONE BISCAYNE TOWER
MIAMI, FL 33131

PRZYBYLSKI, MATTHEW M *(AC 5322)*
217 HIBISCUS COURT
ORLANDO, FL 32801

PUCK, ROBERT J *(AC 3984)*
5241 NW GENEVA WAY #203
MIAMI, FL 33156

PUCKETT, RICHARD L *(AC 5962)*
POST OFFICE BOX 407
PENSACOLA, FL 32503

PUENTE, RICARDO *(AC 5703)*
620 CAMILO AVENUE
CORAL GABLES, FL 33134

PULLEN, JAMES H *(AC 6146)*
2502 LANCER DRIVE
TAMPA, FL 33618

PULSE, MARVIN LESTER JR *(AC 6264)*
3200 HERSCHEL STREET
JACKSONVILLE, FL 32205

PUOPOLO, FRANCIS V *(AC R001331)*
RT 3 BOX 1039
BONITA SPRINGS, FL 33923

PURIFOY, STEPHEN D *(AC 5877)*
125 LARK COURT
APARTMENT 101
DAYTONA BEACH, FL 32014

PURISCH, ARTHUR C *(AC 2168)*
2000 S DIXIE HIGHWAY
MIAMI, FL 33133

PURITZ, LAUREN S *(AC 1762)*
1001 S ANDREWS AVE
SUITE 101
FT LAUDERDALE, FL 33316

PURVIS, HUGH F *(AC 125)*
1212 S GREENWAY DRIVE
CORAL GABLES, FL 33134

PURVIS, ROY L *(AC 193)*
P O BOX 999
GAINESVILLE, FL 32601

PUTNAM, CARLTON N *(AC 5222)*
MAX M STRAWN & CO
4709 CENTRAL AVENUE
ST PETERSBURG, FL 33713

PYLE, GEORGE A *(AC 4242)*
487 LAKESHORE DR NE
ATLANTA, GA 30307

QUACKENBUSH, MICHAEL P *(AC 4537)*
244 115TH AVE NORTH
APT #2
ST PETERSBURG, FL 33702

QUARLES, WILLIAM E JR *(AC 4243)*
2140 NW 93RD AVENUE
PEMBROKE PINES, FL 33023

QUENTIN, LAWRENCE D *(AC 607)*
SUITE 211 COMEAU BLDG
WEST PALM BEACH, FL 33401

QUIMBY, LARRY BURL *(AC 5704)*
4806 SANFORD COURT
APARTMENT H
TEMPLE TERRACE, FL 33617

QUINN, PETER J *(AC 4244)*
C/O SHARER & QUINN CPA
8050 SEMINOLE OFFICE CNTR 358
SEMINOLE, FL 33542

RABEN, MURRAY *(AC R000119)*
1260 NE 203RD STREET
NORTH MIAMI BEACH, FL 33162

RABIN, JEFFREY B *(AC 3150)*
9200 SOUTH DADELAND BOULEVARD
SUITE 627
MIAMI, FL 33156

RABIN, LEONARD S *(AC 1693)*
8966 S W 87TH COURT
SUITE 28
MIAMI, FL 33156

RABINOVICH, EVA ZELIGMAN *(AC 6422)*
2385 NE 199TH STREET
NORTH MIAMI BEACH, FL 33180

RACHLIN, NORMAN S *(AC R000085)*
1320 S DIXIE HIGHWAY
MIAMI, FL 33146

RACHLIN, ROBERT P *(AC 4837)*
13831 SW 74TH STREET
MIAMI, FL 33183

RADIN, ALLEN STEWART *(AC 6147)*
9701 SW 131 STREET
MIAMI, FL 33176

RADLER, SAUL *(AC 520)*
4700 BISCAYNE BLVD
MIAMI, FL 33137

RAGANS, ROBERT H JR *(AC 985)*
900 PAN AM BANK BUILDING
ORLANDO, FL 32801

RAGATZ, GLEN A *(AC 3985)*
4325 KELNEPA DRIVE
JACKSONVILLE, FL 32207

RAGUCCI, ARNOLD J *(AC 2785)*
1644 FIRST AVENUE NORTH
ST PETERSBURG, FL 33713

RAINES, DENSEL L *(AC 5492)*
1111 SW FIFTH STREET
BOCA RATON, FL 33431

RAINES, RAYMOND L *(AC 2036)*
832 WINDING OAKS DRIVE
PALM HARBOR, FL 33563

RAKER, CLARENCE LEROY *(AC 6002)*
2140 NW 91ST TERRACE
PEMBROKE PINES, FL 33023

RALEY, LOUIS A *(AC 3827)*
7103 NW 82 ST
TAMARAC, FL 33313

RALSTON, ROBERT E *(AC 587)*
637 PARK STREET
JACKSONVILLE, FL 32204

RAMBACH, LARRY EDWARD SR *(AC 6423)*
1514 NIRA STREET
JACKSONVILLE, FL 32207

RAMBO, WILLIAM R *(AC 2076)*
1300 ATLANTIC BANK BLDG
JACKSONVILLE, FL 32203

RAMIREZ, JUAN R *(AC 5223)*
3609 NW 32ND STREET
MIAMI, FL 33142

RAMOS, CARMEN D *(AC 3151)*
7000 SW 62ND AVENUE SUITE 227
SOUTH MIAMI, FL 33143

RAMPELL, EDWARD *(AC 1188)*
225 PERUVIAN AVENUE
PALM BEACH, FL 33480

RAMPELL, RICHARD *(AC 6424)*
225 PERUVIAN AVENUE
PALM BEACH, FL 33480

RAMSBY, DEWEY D *(AC 3086)*
601 N FERNCREEK SUITE 210
ORLANOO, FL 32803

RAMSEY, EDGAR D JR *(AC 5224)*
921 ROSEMONT DRIVE
PANAMA CITY, FL 32401

RAMSEY, EVANS M JR *(AC R000354)*
117 POINCIANA LANE
LARGO, FL 33540

RAND, JAY M *(AC 4838)*
830 NE 153RD TERRACE
NORTH MIAMI BEACH, FL 33162

RAND, ROBERT J *(AC 2823)*
22 BATTERY STREET
SUITE 412
SAN FRANCISCO, CA 94111

RANDELL, KATHLEEN ZUROSKI *(AC 6425)*
ROUTE 1, BOX 257-A
ALACHUA, FL 32615

RANDOLPH, ROBERT F *(AC R000876)*
110 HATFIELD COURT
LONGWOOD, FL 32750

RANGEL, RAFAEL *(AC F001012)*
121 SW 71 AVENUE
MIAMI, FL 33144

RANKIN, ANN R *(AC 4621)*
10906 GLENWAY DRIVE
HOUSTON, TX 77070

RANKIN, FRANK E JR *(AC 3724)*
4420 BERKSHIRE MANOR DRIVE
APT 1513
TAMPA, FL 33614

RANKIN, ROBERT M *(AC 2366)*
255 ALHAMBRA SUITE 630
CORAL GABLES, FL 33134

RAPAPORT, LEONARD J *(AC R000200)*
9095 SW 87TH AVENUE
SUITE 506
MIAMI, FL 33176

RAPPAPORT, JOEL *(AC R001232)*
7325 LA SIERRA COURT
JACKSONVILLE, FL 32216

RAPPAPORT, MARK *(AC 5323)*
5455 N SHERIDAN ROAD #3208
CHICAGO, IL 60640

RAPPORT, MILTON H *(AC 964)*
SUITE 304 SUNSET HOUSE
5625 SUNSET DRIVE
SOUTH MIAMI, FL 33143

RASH, WINN P *(AC 705)*
SUITE 404
10050 FLORIDA AVE
TAMPA, FL 33612

RASHBAUM, FRANK G *(AC R000713)*
401 GOLDEN ISLE DRIVE
HALLANDALE, FL 33009

RASKA, HELEN FRANCES *(AC 6426)*
P.O. BOX 2988
ORLANDO, FL 32802

RASKIN, BARBARA J *(AC 4839)*
7905 SW 86TH STREET #622
MIAMI, FL 33143

RASKIN, EDWARD S *(AC R000622)*
1926 HARRISON STREET
HOLLYWOOD, FL 33020

RASMUSSEN, GREGORY W *(AC 5225)*
880 DEAN WAY
FT MYERS, FL 33901

RASSMANN, FREDERICK W *(AC 1323)*
P O BOX 814
MAITLAND, FL 32751

RATCLIFFE, GARY S *(AC 4966)*
105-27TH AVENUE
ST PETERSBURG BEACH, FL 33706

RATLIFF, BROWARD E *(AC 2658)*
P O BOX 2265
PANAMA CITY, FL 32401

RATOWSKI, JAMES C *(AC 4538)*
1805 AARON DRIVE
TALLAHASSEE, FL 32303

RAULERSON, JAMES E *(AC 4539)*
3633 LOKAI PLACE
SARASOTA, FL 33580

RAVENEL, THOMAS P JR *(AC 5324)*
1760 EMERON AVENUE
BARTOW, FL 33830

RAWLS, BERNARD D *(AC 466)*
1430 AI DUPONT BLDG
MIAMI, FL 33131

RAWLS, EDGAR O *(AC 3554)*
8416 WOODAPPLE COURT
TAMPA, FL 33615

RAWLS, FRANCIS E *(AC 1249)*
145 ALMERIA AVENUE
CORAL GABLES, FL 33134

RAWLS, ROBERT L *(AC 1763)*
14420 NW 60TH AVENUE
MIAMI LAKES, FL 33014

RAWSON, CLIFFORD S JR *(AC 3986)*
705 BROADWAY DRIVE
OCOEE, FL 32781

RAY, DELMAS D *(AC 1548)*
3422 NW 7TH PLACE
GAINESVILLE, FL 32601

RAYMON, ARNOLD LARRY *(AC 5630)*
1500 BAY ROAD G58
MIAMI BEACH, FL 33139

RAZOOK, RICHARD J *(AC 4896)*
7725 SOUTHWEST 86TH STREET
MIAMI, FL 33143

REA, GRADY W JR *(AC 743)*
P O BOX 457
MONTICELLO, FL 32344

REAM, GRANVILLE C *(AC 2969)*
3408 SW 25TH STREET
FT LAUDERDALE, FL 33312

REAM, WALTER T *(AC R000295)*
918 WEST DIXIE AVENUE
POST OFFICE BOX 1119
LEESBURG, FL 32748

REAMS, RODNEY ALLEN *(AC 5493)*
2640 BYRON CIRCLE
TALLAHASSEE, FL 32303

REBER, RICHARD J *(AC 6343)*
1360 NE 200TH STREET
NORTH MIAMI BEACH, FL 33179

REDD, HARRY L *(AC 4988)*
3507 APALACHEE PARKWAY
TALLAHASSEE, FL 32301

REDD, MARGARET R *(AC 5878)*
4507-THIRD STREET CIRCLE WEST
APARTMENT 475
BRADENTON, FL 33507

REDMOND, DAVID LEE *(AC R001208)*
2527 WATROUS AVENUE
TAMPA, FL 33609

REED, FREDERICK R JR *(AC 3987)*
11205 MIST MOOR COURT
RIVERVIEW, FL 33569

REED, JERRY DALE *(AC R001260)*
201 ALHAMBRA CIRCLE
SUITE 900
CORAL GABLES, FL 33134

REED, SUMNER A *(AC 4246)*
369 OFFICE PLAZA
TALLAHASSEE, FL 32301

REEDER, JANIS R *(AC 5038)*
3725 CAIRNBROOK COURT
COLUMBIA, SC 29210

REEDER, JOHN B JR. *(AC R001261)*
161 WEST READING WAY
WINTER PARK, FL 32792

REEDER, LARRY EDWARD *(AC 5494)*
640 NORTH OVERBROOK DRIVE
FT WALTON BEACH, FL 32548

REEHIL, JOHN J *(AC 1375)*
2829 N W 15 PLACE
GAINESVILLE, FL 32605

REES, EUGENE W *(AC 1489)*
2600 DOUGLAS RD
CORAL GABLES, FL 33134

REESE, LARRY D *(AC 5226)*
114C GREENWOOD HIGHWAY
MARIANNA, FL 32446

REEVES, BENJAMIN H *(AC 4540)*
324 LIPONA RD APT 5
TALLAHASSEE, FL 32304

REEVES, DAVID F *(AC 5325)*
4950 RICHARD STREET APT 48
JACKSONVILLE, FL 32207

REEVES, DWIGHT L *(AC 3988)*
410 GOLF SIDE VILLAS
WINTER PARK, FL 32789

REEVES, JOHN D *(AC 764)*
315 PALERMO
CORAL GABLES, FL 33134

REEVES, PAUL *(AC 4667)*
4950 RICHARD STREET APT 108
JACKSONVILLE, FL 32207

REGAN, THOMAS F JR *(AC 4840)*
3411 NORTH SURF ROAD
HOLLYWOOD, FL 33020

REGISTER, BILLY D *(AC 5344)*
HWY 27 NORTH
HAVANA, FL 32333

REGISTER, C B *(AC 2321)*
646 2ND AVENUE SOUTH
ST PETERSBURG, FL 33701

REGISTER, GUILFORD T III *(AC 5227)*
13700 SW 62ND STREET
APT 112
MIAMI, FL 33183

REGISTER, PERRY E *(AC 2457)*
9721 KEMPWOOD #1305
HOUSTON, TX 77080

REGO, MARCOS HUMBERTO *(AC F001005)*
27 NW 58TH AVENUE
MIAMI, FL 33126

REIBEL, HARRIS A *(AC 1353)*
3101 N FEDERAL HWY
SUITE 402
FT LAUDERDALE, FL 33306

REICH, HOWARD BRUCE *(AC 6148)*
4725 MONROE STREET
HOLLYWOOD, FL 33021

REICHE, CARL A *(AC R000212)*
932 OBISPO AVENUE
CORAL GABLES, FL 33134

REID, ROBERT L *(AC 5039)*
6241 41ST AVENUE NORTH
ST PETERSBURG, FL 33709

REIFERS, WILLIAM THOMAS *(AC 5427)*
5832 NORTHWEST 33RD STREET
GAINESVILLE, FL 32601

REIGNER, DONALD K JR *(AC 4641)*
1320 SOUTH DIXIE HIGHWAY
CORAL GABLES, FL 33146

REILLY, KATHLEEN MARIE *(AC 6225)*
4829 COLES MANOR #535
DALLAS, TX 75204

REILLY, THOMAS F *(AC 3989)*
C/O COOPERS AND LYBRAND
THE HARTFORD BUILDING
ORLANDO, FL 32801

REIS, CHARLES JOSEPH *(AC 5495)*
8458 RUCKMAN AVENUE
JACKSONVILLE, FL 32205

REISMAN, FRED A *(AC 1977)*
1100 NE 125TH STREET
#111
NORTH MIAMI, FL 33161

REITER, TED M *(AC 1647)*
17 NE 1ST AVENUE
OCALA, FL 32670

REITNAUER, LEON P *(AC 5879)*
11451 DS W 109TH ROAD
MIAMI, FL 33176

RENDLEMAN, CURTIS A *(AC 4541)*
913 VILLAGE DRIVE
ORMOND BEACH, FL 32074

RENGSTL, JACK J *(AC 3474)*
19 NW 99TH ST
MIAMI SHORES, FL 33150

RENO, FRANK T *(AC 2004)*
POST OFFICE BOX 82432
ATLANTA, GA 30354

REPONEN, DANIEL W *(AC 4542)*
108 TANGELO COURT
MAITLAND, FL 32751

RESETAR, GARY STEVEN *(AC 6226)*
POST OFFICE BOX 7216
ORLANDO, FL 32804

RETTGER, HARRY C *(AC 5496)*
60 B COLONY SQ
PITTSBURGH, PA 16239

REUSS, RICHARD JAMES *(AC 6547)*
27 PLANTATION ROAD
CIMARRON PLANTATION
MYRTLE BEACH, FL 29577

REX, ROBERT HOWARD *(AC 6548)*
C/O COOPERS & LYBRAND
1675 PALM BCH LAKES BLVD
WEST PALM BEACH, FL 33401

REYNOLDS, CRAIG A *(AC 5228)*
102 MAPLE DRIVE
SATELLITE BEACH, FL 32937

REYNOLDS, FREDRICK G *(AC 3828)*
7722 CAMINO REAL-E201
MIAMI, FL 33143

REYNOLDS, MARK E *(AC 4543)*
4439 TARPON DRIVE
TAMPA, FL 33617

REYNOLDS, WILLIAM D *(AC 5497)*
4422 COBIA DRIVE
TAMPA, FL 33617

RHINE, SCOTT TIMOTHY *(AC 5706)*
PO BOX 369
BOCA RATON, FL 33431

RHODES, J T *(AC 4247)*
P O BOX 555
PALATKA, FL 32077

RHODES, WILLIAM B *(AC 455)*
250 SE AVENUE C
150 SE AVENUE E
BELLE GLADE, FL 33430

RIBAS, JOSE E *(AC 5880)*
6875 WEST FLAGLER STREET
APARTMENT 308
MIAMI, FL 33144

RIBOTSKY, MARVIN H *(AC 1421)*
5700 NE 4TH COURT
MIAMI, FL 33137

RICARDO, RONALD M *(AC 3276)*
P O BOX 14455
ST PETERSBURG, FL 33733

RICCIANI, RICHARD R *(AC R000737)*
P O BOX 308
FT MYERS, FL 33902

RICE, CLYDE C *(AC 1482)*
POST OFFICE BOX 787
BUSHNELL, FL 33613

RICE, EDWARD A *(AC 2200)*
430 VALENCIA AVENUE
CORAL GABLES, FL 33134

RICE, JOHN SAMUEL *(AC 6150)*
RT 5 BOX 168A
LEESBURG, FL 32748

RICE, JULIAN I *(AC 1656)*
4016 N HOWARD AVE
BLDG 11 APT 201
TAMPA, FL 33607

RICE, WILLIAM E *(AC 6229)*
3726 I-10 SERVICE ROAD
METAIRIE, LA 70001

RICH, JAMES M JR *(AC 3276)*
SUITE 230
5400 DIPLOMAT CIRCLE
ORLANDO, FL 32810

RICH, JEFFREY ALLEN *(AC 6149)*
% PASCAL, HIXSON MARTIN & CO
EXECUTIVE BLDG 1176 NE 125TH
NORTH MIAMI BEACH, FL 33161

RICH, LAWRENCE S *(AC 2216)*
1318 NORTH RIVERHILLS DRIVE
TEMPLE TERRACE, FL 33617

RICHARDS, CARL J *(AC 4843)*
4225 ORISTANO ROAD
JACKSONVILLE, FL 32210

RICHARDSON, EDWARD JAMES *(AC 6436)*
12760 INDIAN ROCKS ROAD #1083
LARGO, FL 33540

RICHARDSON, JOE Y *(AC 1362)*
537 NE 1ST ST
P O BOX 1101
GAINESVILLE, FL 32602

RICHARDSON, JOHN B *(AC R000877)*
325 JOHN KNOX RD SUITE F-154
TALLAHASSEE, FL 32303

RICHARDSON, ROBERT G *(AC 2077)*
C/O TAYLOR, EDENFIELD, GILLIAM
& WITTSHIRE P O BOX A
FT MYERS, FL 33902

RICHARDSON, SAMUEL R *(AC 2368)*
4909 ZION ST
TAMPA, FL 33611

RICHTER, JACOB C *(AC 5230)*
900 RIVER REACH DRIVE APT 118
FT LAUDERDALE, FL 33303

RICKABAUGH, HERBERT ROY *(AC 5631)*
P O BOX 262
TROY, OH 45373

RICKARD, JAMES I III *(AC R000584)*
7001 HAZELHURST COURT
TAMPA, FL 33615

RICKERT, CRAIG LAWRENCE *(AC 6151)*
8955 SW 87TH STREET
SOUTH MIAMI, FL 33143

RICKEY, PAUL E *(AC 2659)*
12802 SW 20 STREET
MIAMI, FL 33175

RICKEY, TERRY W *(AC R000938)*
2211 MARCIA COURT
ORANGE PARK, FL 32073

RIDLEY, BRYAN WAYNE *(AC 6152)*
4050 NE 12TH TERRACE #16
FT LAUDERDALE, FL 33334

RIEDER, DOUGLAS W *(AC 3990)*
P O BOX 689
JACKSONVILLE, FL 32201

RIEDERS, ROBERT M *(AC 250)*
1942 LARGO PLACE
JACKSONVILLE, FL 32207

RIEGLER, G M *(AC 2811)*
5640 BONITA VISTA WAY
APT 35
TAMPA, FL 33617

RIEMAN, HOWARD F JR *(AC 1741)*
330 NE 104 STREET
MIAMI SHORES, FL 33153

RIERA, JOSE L *(AC 3277)*
350 SEVILLA SUITE 109
CORAL GABLES, FL 33134

RIFE, JOHN W *(AC 485)*
12820 SW 69TH AVENUE
MIAMI, FL 33156

RIGGS, FRANK P *(AC R000267)*
P O DRAWER 5865
SUN CITY CENTER, FL 33570

RIGGS, THOMAS B *(AC 2078)*
P O BOX 12033
PENSACOLA, FL 32589

RIGOL, JOSEFINA *(AC 6429)*
575 TAMIAMI CANAL ROAD
MIAMI, FL 33144

RILES, CLIFFORD L *(AC 1656)*
SUITE 700 CNA TOWER
255 SOUTH ORANGE AVE
ORLANDO, FL 32801

RINEHART, GLENDA KAY SENTELL *(AC 5632)*
1616 N PARK ROAD
HOLLYWOOD, FL 33021

RING, PETER C *(AC 2898)*
1106 ADUANA AVENUE
CORAL GABLES, FL 33146

RING, VINCENT *(AC R000335)*
2817 E OAKLAND PARK BLVD
FT LAUDERDALE, FL 33305

RINGEL, WILLIAM R *(AC R000131)*
2020 NE 48TH COURT
FT LAUDERDALE, FL 33308

RIO, VICTOR *(AC R000612)*
921 SW 74TH AVENUE
FT LAUDERDALE, FL 33317

RIPPARD, WILLIAM H IV *(AC 2899)*
SUITE 102
303 SEMORAN BLVD
ALTAMONTE SPRINGS, FL 32701

RISALVATO, THOMAS J *(AC 4248)*
P O BOX 848
FT WALTON BEACH, FL 32548

RISMILLER, WAYNE F *(AC R000512)*
800 E BROWARD BLVD #601
FT LAUDERDALE, FL 33301

RITTER, KAREN D *(AC 6549)*
606 PARK AVENUE
APARTMENT 502
ORANGE PARK, FL 32073

RITTER, WILLIAM J *(AC R000745)*
PO BOX 3385
DURHAM, NC 27702

RITTMANN, JOHN T *(AC R000322)*
ONE MARKET PLAZA SUITE 3500
SAN FRANCISCO, CA 94105

RIVERO, CESAR J JR *(AC 5881)*
1000 NORTH ASHLEY DRIVE
APARTMENT 800
TAMPA, FL 33604

RIVERS, HARRISON W *(AC 4544)*
128 REECE PARK LANE
TALLAHASSEE, FL 32301

RIVERS, JOHN *(AC 2557)*
1600 NE 135TH STREET
APARTMENT 807
MIAMI, FL 33155

RIVERS, JOSEPH F II *(AC 440)*
737 FLORIDA NAT BANK BLDG
JACKSONVILLE, FL 32202

RIVES, ROBERT B JR *(AC 2369)*
SUITE 210
PLAZA 222 US #1
TEQUESTA, FL 33458

ROADS, HAL W *(AC R000714)*
3320 NW 22ND STREET
FT LAUDERDALE, FL 33311

ROARK, DARLENE A *(AC 4545)*
521-33 STREET
WEST PALM BEACH, FL 33407

ROBBINS, LAWRENCE A *(AC R000470)*
600 FIFTH AVENUE SOUTH
NAPLES, FL 33940

ROBBINS, RICHARD N *(AC 4249)*
3620 LINNEA ROAD
MERRITT ISLAND, FL 32952

ROBERSON, RICHARD W *(AC 3308)*
13510 GREENLEAF DRIVE
TAMPA, FL 33612

ROBERT, LINDA CAROL *(AC 6430)*
1603 LAKVIEW AVENUE
LEESBURG, FL 32748

ROBERTS, BRENDA KAY *(AC R001392)*
R. R. 2, BOX 526A
MAITLAND, FL 32751

ROBERTS, CHARLES S *(AC 195)*
2600 DOUGLAS ROAD
CORAL GABLES, FL 33134

ROBERTS, DONNA MARIE *(AC 6153)*
3205 BENEVA ROAD #201
SARASOTA, FL 33580

ROBERTS, EUGENE N *(AC 1657)*
2207 PONTIAC DRIVE
TALLAHASSEE, FL 32301

ROBERTS, GERALD J JR *(AC 3991)*
1306 LAKE MARGARET
ORLANDO, FL 32809

ROBERTS, JAMES L *(AC 2900)*
FLA FEDERAL BLDG SUITE 290
420 S KENTUCKY AVENUE
LAKELAND, FL 33801

ROBERTS, JOHN C *(AC 1218)*
1111 EXCHANGE NATL BANK BLDG
TAMPA, FL 33602

ROBERTS, JOHN E *(AC 1695)*
611 MAGNOLIA
TAMPA, FL 33606

ROBERTS, RICHARD I *(AC 2660)*
P O BOX 300
ST PETERSBURG, FL 33731

ROBERTS, RICHARD LYNN *(AC 6154)*
4212 CORONA STREET
TAMPA, FL 33609

ROBERTS, WILLIAM A *(AC 2370)*
P O BOX 300
ST PETERSBURG, FL 33731

ROBERTS, WILLIAM HENRY *(AC 5633)*
111 SANDALWOOD WAY
LONGWOOD, FL 32750

ROBERTS, WILLIAM J *(AC 2237)*
5200 CENTRAL AVENUE
P O BOX 11326
ST PETERSBURG, FL 33733

ROBINS, DON A *(AC 5326)*
2333 BRICKELL AVENUE #503
MIAMI, FL 33129

ROBINS, ELLIS *(AC 3089)*
2333 BRICKELL AVE
APT 503
MIAMI, FL 33129

ROBINSON, ARTHUR H *(AC 1166)*
6440 NE 4TH COURT
MIAMI, FL 33138

ROBINSON, HENRY *(AC 4094)*
7723 SW 102ND PLACE
MIAMI, FL 33143

ROBINSON, SPENCER JR *(AC 2169)*
C/O DELOITTE HASKINS & SELLS
CENTRAL P O BOX 1193
TOKYO JAPAN 100-91,

ROBINSON, WILBURN C *(AC 3152)*
P O BOX 300
ST PETERSBURG, FL 33731

ROBSON, DENNIS J *(AC R001373)*
1416 SE 42 AVENUE
OCALA, FL 32670

ROBY, F G *(AC 1909)*
P O BOX 700
200 S WASHINGTON BLVD
SARASOTA, FL 33578

ROCHE, FREDERICK M *(AC 3278)*
P O BOX 1509
WEST PALM BEACH, FL 33402

ROCKWELL, RONALD H *(AC 4843)*
2072 LOS LOMAS DRIVE
CLEARWATER, FL 33515

RODDY, PAUL V *(AC R001262)*
332 NORTH MAGNOLIA AVENUE
ORLANDO, FL 32801

RODENBAUGH, JOHN H *(AC 4250)*
16 ROBIN DRIVE
SKILLMAN, NJ 08558

RODGERS, FREDERICK T *(AC 412)*
P O BOX 14365
TAMPA, FL 33690

RODGERS, HENRY L *(AC R000174)*
ROUTE 3 BOX 39-A
LIVE OAK, FL 32060

RODMAN, MAX H *(AC 518)*
1256 SW 21ST STREET
MIAMI, FL 33145

RODNEY, EARL *(AC 5040)*
870 NE 178TH TERRACE
NORTH MIAMI BEACH, FL 33162

RODNEY, GARY LEE *(AC 5498)*
7701 SW 132 AVENUE
MIAMI, FL 33183

RODRIGUEZ-CHOMAT, JORGE *(AC 5360)*
6108 SW 25TH STREET
MIAMI, FL 33155

RODRIGUEZ-ECAY, HELIO *(AC 6291)*
5000 SW 93 COURT
MIAMI, FL 33165

RODRIGUEZ, CLAUDIO *(AC R000530)*
266 GIRALDA AVENUE
P O BOX 340751
CORAL GABLES, FL 33145

RODRIGUEZ, JULIAN JOSE *(AC 5706)*
90 SW 79TH COURT
MIAMI, FL 33144

RODRIGUEZ, MANUEL JR *(AC 5882)*
PO BOX 560068
MIAMI, FL 33156

RODRIGUEZ, PETER JR *(AC 2843)*
10008 N 52ND ST
TEMPLE TERRACE, FL 33617

RODRIGUEZ, RAINALDO *(AC 4844)*
5411 SW 89TH AVENUE
MIAMI, FL 33165

RODRIGUEZ, RAMON A *(AC 3727)*
727 NE THIRD AVENUE
FT LAUDERDALE, FL 33304

RODRIGUEZ, ROGER O *(AC 3728)*
9006 NAVAJO AVE
TAMPA, FL 33617

ROE, JOHN WOODWARD JR *(AC 5499)*
4141 BAYSHORE BLVD., APT. 202
TAMPA, FL 33611

ROEHSNER, GEORGE H *(AC 49)*
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TAMPA, FL 33609

ROGERS, ARNOLD C *(AC R000244)*
6304 NEBRASKA AVENUE
POST OFFICE BOX 8343
TAMPA, FL 33604

ROGERS, CHARLES LINDLEY *(AC R001234)*
612 DRUID HILLS ROAD
TEMPLE TERRACE, FL 33617

ROGERS, CURTIS D *(AC R000759)*
2020 NE 48TH COURT
FT LAUDERDALE, FL 33308

ROGERS, EDGAR A JR *(AC 2787)*
P O BOX 1368
TALLAHASSEE, FL 32302

ROGERS, JERRY L *(AC 1734)*
P O BOX 433
KISSIMMEE, FL 32741

ROGERS, JON M *(AC 3475)*
1718 STRUBRIDGE PLACE
CRAFTON, MD 21114

ROGERS, ROBERT C JR *(AC 5041)*
731 CALATRAVA AVENUE
CORAL GABLES, FL 33134

ROGERS, WALTER R *(AC 778)*
649 5TH AVENUE SOUTH
NAPLES, FL 33940

ROGOZINSKI, ANTHONY M *(AC 4928)*
4221 W RANCHO DRIVE
POENIX, AZ 85019

ROHR, JEFFREY P *(AC 3992)*
6637 SW 112TH COURT
MIAMI, FL 33143

ROLAND, CHARLES E *(AC 2788)*
6395 BIRD ROAD
MIAMI, FL 33155

ROLLINS, DOUGLAS L *(AC 4546)*
1550 11TH STREET NE D-8
WINTER HAVEN, FL 33880

ROLLMAN, LEO FRANCIS *(AC 6155)*
5909 COVE DRIVE
ORLANDO, FL 32809

ROMANIK, JOAN ABBY *(AC 6156)*
PO BOX 853
HOLLYWOOD, FL 33022

ROMANO, ANTHONY N *(AC 5231)*
POST OFFICE BOX 6187
HOLLYWOOD, FL 33021

ROMANS, ALBERT DAVID *(AC 6157)*
3008 EAST ANDERSON
ORLANDO, FL 32803

ROOF, WILLIAM A *(AC 4989)*
215 ST CLAIR ABRAMS
TAVARES, FL 32778

ROOKS, KAREN A *(AC 6227)*
103 FOREST PARK
TEMPLE TERRACE, FL 33617

ROOKS, RONALD D *(AC 3154)*
103 FOREST PARK
TEMPLE TERRACE, FL 33617

ROOT, CURTIS SMITH *(AC 6431)*
8602 CATTAIL DRIVE
TAMPA, FL 33617

ROPER, MICHAEL A *(AC 3993)*
201 SW RUTLEDGE STREET
SUITE 201
MADISON, FL 32340

ROSE, BARRY R *(AC 2079)*
5413 ARTHUR STREET
HOLLYWOOD, FL 33021

ROSE, JERALD L *(AC 1910)*
9680 SW 102ND AVENUE ROAD
MIAMI, FL 33156

ROSE, MARTIN E *(AC 1948)*
927 LINCOLN ROAD
MIAMI BEACH, FL 33139

ROSE, PAUL R *(AC 4251)*
7024 GLENVIEW DRIVE
TAMPA, FL 33619

ROSEBROUGH, H ROBERT *(AC 5883)*
ROUTE 3 BOX 462-K
ORLANDO, FL 32811

ROSELLI, DANIEL R *(AC 5884)*
238 LAKEN DRIVE
WEST PALM BEACH, FL 33409

ROSEN, ALAN S *(AC 5500)*
1800 SANS SOUCI BLVD.
NORTH MIAMI, FL 33181

ROSEN, BORIS *(AC 3729)*
25 SOUTHEAST 2ND AVENUE
INGRAHAM BLDG SUITE 900
MIAMI, FL 33131

ROSEN, HOWARD D *(AC 2712)*
413 PONCE DE LEON BLVD
CORAL GABLES, FL 33134

ROSEN, JERALD I *(AC 659)*
1320 S DIXIE HWY
CORAL GABLES, FL 33146

ROSEN, JEROME L *(AC 1960)*
1001 S ANDREWS AVE SUITE 101
FT LAUDERDALE, FL 33316

ROSEN, NEAL S *(AC 6885)*
14625 SW 81ST AVENUE
MIAMI, FL 33158

ROSEN, ROBERT L *(AC 1311)*
13953 KENDALE LAKES CIRCLE
B 701
MIAMI, FL 33183

ROSENBAUM, DAVID P *(AC 5232)*
7802 SW 129TH PLACE
MIAMI, FL 33183

ROSENBAUM, IRVING *(AC 883)*
12550 BISCAYNE BLVD SUITE 507
NORTH MIAMI, FL 33161

ROSENBAUM, STANLEY HOWARD *(AC 5707)*
3250 NORTH HILLS DRIVE
HOLLYWOOD, FL 33021

ROSENBERG, EUGENE *(AC 1543)*
16666 NE 19 AVENUE
NORTH MIAMI BEACH, FL 33162

ROSENBERG, HAROLD S *(AC 4845)*
7441 SW SIXTH STREET
PLANTATION, FL 33317

ROSENBERG, JACK N *(AC 4846)*
C O BERNARD J SCHINDER CPA
18300 NE 19TH AVENUE SUITE 227
NORTH MIAMI BEACH, FL 33162

ROSENBERG, MARVIN EDWARD *(AC R001332)*
9409 NW 74TH PLACE
TAMARAC, FL 33321

ROSENBERG, MICHAEL *(AC 5886)*
14301 SW 71ST LANE
MIAMI, FL 33183

ROSENBERG, MURRAY *(AC R000516)*
4001 S OCEAN DRIVE
HOLLYWOOD, FL 33019

ROSENBERG, NATHAN *(AC R000037)*
9719 S DIXIE HWY STES 2 & 3
MIAMI, FL 33156

ROSENBERG, SAMUEL B *(AC 1658)*
SUITE 245
930 WOODCOCK ROAD
ORLANDO, FL 32803

ROSENBLATT, IRVING L *(AC 1784)*
1450 NE 123 STREET
NORTH MIAMI, FL 33161

ROSENBLOOM, HOWARD *(AC 6158)*
26233 SW 122ND PLACE
MIAMI, FL 33132

ROSENBLOOM, LESTER I *(AC 4547)*
350 SEVILLA AVENUE SUITE 100
CORAL GABLES, FL 33134

ROSENBLUM, ISRAEL *(AC R000562)*
P O BOX 1398
MERRITT ISLAND, FL 32952

ROSENFELD, RICHARD S *(AC R000878)*
4940 LEISURE DRIVE
DUNWOODY, GA 30338

ROSENFIELD, SHELDON J *(AC 2902)*
4980 SOUTHWEST 59TH STREET
MIAMI, FL 33173

ROSENFIELD, SHERMAN L *(AC 2508)*
1320 S DIXIE HIGHWAY
PENTHOUSE
CORAL GABLES, FL 33146

ROSENHOUSE, LOUIS MINTON *(AC 6003)*
9935 SW 96TH AVENUE
MIAMI, FL 33176

ROSENTHAL, ALAN H *(AC 4252)*
9660 SW 41ST PLACE
DAVIE, FL 33300

ROSENTHAL, GARY E *(AC 4253)*
7434 SW 129TH COURT
MIAMI, FL 33143

ROSENTHAL, HERSCHEL *(AC 823)*
C O FLAGLER FEDERAL SAV & LOAN
101 NE 1ST AVENUE
MIAMI, FL 33132

ROSIGNOLI, DONATELLO M *(AC 3155)*
C O COOPERS & LYBRAND
2900 1ST FEDERAL BANK BLDG
MIAMI, FL 33131

ROSILLO, FRANCISCO *(AC 5887)*
425 SOUTH ALDERWOOD
WINTER SPRINGS, FL 32707

ROSKIN, HOWARD E *(AC 1848)*
19600 NE 22ND RD
NORTH MIAMI BEACH, FL 33179

ROSNER, STEVEN LOUIS *(AC 5963)*
ERNST & ERNST
612 BARNETT BANK BLDG.
JACKSONVILLE, FL 32202

ROSS, ALAN S *(AC 5708)*
740 71ST STHEET
MIAMI BEACH, FL 33141

ROSS, BARRY I *(AC 1961)*
3050 BISCAYNE BLVD
MIAMI, FL 33137

ROSS, BRENT D *(AC 4254)*
POST OFFICE BOX 5606
JACKSONVILLE, FL 32207

ROSS, GENE D *(AC 3090)*
49 WEST 84TH STREET
NEW YORK, NY 10024

ROSS, MANUEL G *(AC R000528)*
2500 EAST LAS OLAS BOULEVARD
FT LAUDERDALE, FL 33301

ROSS, STUART G *(AC 3091)*
P O BOX 1641
NOHTH MIAMI, FL 33161

ROSS, WILLIAM A III *(AC 2903)*
2229 EL DE ORO DRIVE
CLEARWATER, FL 33516

ROSSIN, JAY H *(AC 1154)*
2699 SO BAYSHORE DRIVE
MIAMI, FL 33133

ROTER, JACK S *(AC 4255)*
2220 NW 59 AVENUE
APARTMENT 7
FT LAUDERDALE, FL 33313

ROTH, EDWARD S *(AC 407)*
7000 SOUTHWEST 62ND AVENUE
SUITE PH F
SOUTH MIAMI, FL 33143

ROTH, GABRIEL B *(AC R001210)*
2791 FLORIDA MANGO ROAD
APT 302
LAKE WORTH, FL 33460

ROTH, LESLIE H *(AC R000593)*
19 WEST FLAGLER ST SUITE 506
MIAMI, FL 33130

ROTH, PATSY Y *(AC 5233)*
785 WOODSIDE ROAD
MAITLAND, FL 32751

ROTH, ROBERT H *(AC 1911)*
7220 N W 36TH STREET
SUITE 310
MIAMI, FL 33166

ROTH, ROBET LINCOLN II *(AC 5634)*
502 IVES PLACE
PENSACOLA, FL 32504

ROTHBERG, ALAN L *(AC 6159)*
1785 NW 40 STREET
FT LAUDERDALE, FL 33309

ROTHCHILD, LORRAINE *(AC 2559)*
717 PONCE DE LEON BLVD
CORAL GABLES, FL 33134

ROTHCHILD, STUART *(AC R000185)*
633 NORTH KROME AVENUE
HOMESTEAD, FL 33030

ROTHERMEL, WESLEY J *(AC R000653)*
P O BOX 278
NEW PORT RICHEY, FL 33552

ROTHFARB, JACOB *(AC R000164)*
2130 HOLLYWOOD BOULEVARD
HOLLYWOOD, FL 33020

ROTOLANTE, ROGER F *(AC 3476)*
8625 SW 110TH STREET
MIAMI, FL 33156

ROUADI, JOSEPH P *(AC 3555)*
781 WYMORE RD
MAITLAND, FL 32751

ROUSE, KENNETH *(AC 2306)*
100 SALEM COURT
TALLAHASSEE, FL 32301

ROUSE, MARYANNE MORISCO *(AC 6026)*
6907 ELDORADO DRIVE
TAMPA, FL 33615

ROWAN, FREDERICK L JR *(AC 3092)*
110 CEDAR STREET
PALATKA, FL 32077

ROWE, JOHN D *(AC 4847)*
304 REID ST
PALATKA, FL 32077

ROWLEY, THOMAS H *(AC 2509)*
9200 S DADELAND BLVD PH20
MIAMI, FL 33156

ROWSE, WILLIAM A JR *(AC 4548)*
306 E LAKESHORE DR
POLK CITY, FL 33868

ROYAL, HARRY E *(AC 5052)*
2701 AMERICA AVENUE
JACKSONVILLE BEACH, FL 32250

ROYER, HAROLD L *(AC 2970)*
10900 SW 104TH ST #220
MIAMI, FL 33176

ROYSTER, WILLIAM T *(AC R000818)*
P O BOX 729
SANFOHD, FL 32771

RUBENSTEIN, IRVING *(AC R001323)*
2711 PINE ISLAND RD N
APT 312
SUNRISE, FL 33322

RUBIN, MICHAEL LEWIS *(AC 6228)*
1536 MARSEILLE DRIVE
MIAMI BEACH, FL 33141

RUBINSTEIN, STEVEN S *(AC 2971)*
3848 MONTFORD DRIVE
CHAMBLEE, GA 30341

RUFF, FRANK H *(AC 2697)*
DEHOSIA, KELLY, POWELL & RUFF
880 EAST BAYA AVENUE
LAKE CITY, FL 32055

RUHL, ROBERT A *(AC 4256)*
11073 SW 70 LANE
MIAMI, FL 33173

RUIZ, RAFAEL *(AC 4967)*
974 SE THIHD PLACE
HIALEAH, FL 33010

RUIZ, RODOLFO A *(AC R001249)*
8897 FONTAINEBLEAU BLVD
APT 306
MIAMI, FL 33172

RUMSEY, CHARLES F *(AC 5053)*
220 WEST TROTTERS DR
MAITLAND, FL 32751

RUOCCO, JOSEPH R *(AC 4941)*
9153 FONTAINEBLEAU BOULEVARD
MIAMI, FL 33172

RUPPERSBERGER, JAMES M *(AC 3730)*
C/O ALEXANDER GRANT & COMPANY
110 NOHTH MAGNOLIA DRIVE
TALLAHASSEE, FL 32302

RUSHING, ANN SAWYER *(AC 6571)*
507 NW 39TH HOAD
APARTMENT 223
GAINESVILLE, FL 32607

RUSSELL, CARLOS L *(AC 323)*
8901 SW 82ND AVENUE
MIAMI, FL 33156

RUSSELL, CARLTON JR *(AC 5888)*
8010 ENGLEWOOD AVENUE
LUBBOCK, TX 79424

RUSSELL, DONNIE B *(AC 4549)*
9470 NOHTH MILITARY TRAIL
PALM BEACH GARDENS, FL 33403

RUSSELL, GEORGE H JR *(AC 3338)*
1111 EXCHANGE NATL BANK BLDG
TAMPA, FL 33602

RUSSELL, RICHARD DENNIS *(AC 6551)*
401 NE 111ST STREET
MIAMI, FL 33161

RUST, IRWIN C *(AC 884)*
1250 FIRST NATIONAL BANK BLDG
MAIN AT WASHINGTON STREET
COLUMBIA, SC 29201

RUTA, JOHN ROBERT *(AC 5501)*
KOVU, MILHAUSEN & RUTA
1516 E HILLCREST STE 307
OHLANDO, FL 32803

RYALS, LESTER J *(AC 643)*
1220 1ST NATL BANK BLDG
TAMPA, FL 33602

RYAN, WILLIAM B *(AC 411)*
C/O ERNST & ERNST
612 BARNETT BANK BUILDING
JACKSONVILLE, FL 32202

RYAN, WILLIAM R *(AC 4550)*
3810 5TH STREET EAST APT 215
BRADENTON, FL 33508

RYDER, TERRY W *(AC 4551)*
1851 COUNTY LINE ROAD
HIGHWAY 301 NORTH
SARASOTA, FL 33580

RYLANT, JAMES F *(AC 2560)*
ONE INDEPENDENT DR
JACKSONVILLE, FL 32276

SAARI, PAMELA A *(AC 5889)*
592 100 AVENUE NORTH
APAHTMENT 101
ST PETERSBUHG, FL 33702

SABIN, EDWARD G *(AC 5234)*
P O BOX 3426
ORLANDO, FL 32802

BABO, ROBERT J *(AC 3804)*
617 WEST MELROSE CIRCLE
FT LAUDEHDALE, FL 33312

SACHB, KARL M *(AC 1978)*
ONE BISCAYNE TOWER 1884
2 SO BISCAYNE BLVD
MIAMI, FL 33131

BACK, MICHAEL L *(AC 1462)*
2914 SACRAMENTO ST
SAN FRANCISCO, CA 94115

BACK, SIDNEY V *(AC 2664)*
49 STANLEY VILLAGE HD FLAT A-1
HONG KONG,

SACKMANN, PETER C *(AC 2972)*
CHAHTER ADVISORY CO
P O BOX 2017
JACKSONVILLE, FL 32203

SACLARIDES, C P *(AC 832)*
P O BOX 89
CLEARWATER, FL 33515

SADOFF, MILTON *(AC 719)*
717 PONCE DE LEON BLVD
SUITE 230
CORAL GABLES, FL 33134

SADOWSKI, CHESTER P *(AC 2663)*
2707 WOODMERE COURT
CLEARWATER, FL 33516

SAENZ, RAUL D *(AC 4848)*
ONE UNION NATIONAL PLAZA
SUITE 965
LITTLE ROCK, AR 72201

SAENZ, RAUL M *(AC 3996)*
479 S ESPLANADE DRIVE
MIAMI SPRINGS, FL 33166

SAFER, PAUL J *(AC 655)*
5700 NE 4TH COURT
MIAMI, FL 33137

SAFRA, IVAN I *(AC 6229)*
RACHLIN & COHEN
1320 S DIXIE HIGHWAY PENTHOUSE
CORAL GABLES, FL 33146

SAFRA, LEONARD I *(AC 2005)*
19 W FLAGLER STREET SUITE 506
MIAMI, FL 33130

SAGIS, CLARKE J *(AC 5890)*
105 NW 206TH TERRACE
MIAMI, FL 33169

SAHR, MICHAEL R *(AC R001050)*
10841 SW 125TH STREET
MIAMI, FL 33176

SALADRIGAS, CARLOS A *(AC 3556)*
3522 NW 6 ST
MIAMI, FL 33125

SALATHE, FRANK P *(AC 744)*
P O BOX 12523
PENSACOLA, FL 32573

SALCINES, CARLOS A *(AC R000939)*
300 BISCAYNE BOULEVARD WAY
DUPONT PLAZA CENTER SUITE 906
MIAMI, FL 33131

SALINGER, PAUL *(AC R001263)*
230 -174TH STREET
APARTMENT 1209
MIAMI BEACH, FL 33160

SALISBURY, C DAVID *(AC R001393)*
10700 SW 116TH STREET
MIAMI, FL 33176

BALISBURY, MARDA F *(AC 3731)*
606 ST DUNSTAN WAY
WINTER PARK, FL 32789

SALLWASSER, PAUL HENRY *(AC 6432)*
2939 N DIXIE HIGHWAY
APAHTMENT 313
FT LAUDERDALE, FL 33334

SALTER, ABRAHAM J *(AC 616)*
5950 WASHINGTON ST
HOLLYWOOD, FL 33023

SALVERSON, DAVID A *(AC 3997)*
5049 SHORE ACRES BLVD NE
ST PETERSBURG, FL 33703

SALVESON, ROBERT E *(AC 3732)*
P O BOX 132
GLENWOOD, FL 32722

SALZER, ERWIN S *(AC 668)*
440 FIRST AVE S STE 800
ST PETERSBURG, FL 33701

SAMBATARO, JOBEPH P JR *(AC 3998)*
4305 CLEVELAND STREET
HOLLYWOOD, FL 33021

SAMEE, DAVID L *(AC 2238)*
BOX 1290
SOUTH MIAMI, FL 33143

SAMLER, JOHN *(AC 5635)*
631 GAMEWELL AVENUE
MAITLAND, FL 32751

SAMMONB, CLEM H JR *(AC R000050)*
901 LANGFORD BUILDING
121 SE 1ST STREET
MIAMI, FL 33131

SAMOSKE, JOBEPH ROBERT *(AC 5964)*
20104 BELMA COURT
SALINAS, CA 93901

SAMPEY, ALBERT E *(AC 4258)*
1137 EDGEWATEH DH
P O BOX 7216
OHLANDO, FL 32804

SAMUELS, ANN *(AC 4622)*
1 LAS OLAS CIRCLE #506
FT LAUDERDALE, FL 33316

SAMUELS, MARTIN *(AC 715)*
7721 SW 134TH TERRACE
MIAMI, FL 33156

SAMUELS, ROBERT M *(AC 4552)*
230 LORAINE DR
ALTAMONTE SPRINGS, FL 32701

SAN JUAN, JULIO M *(AC 4850)*
444 BRICKELL AVE
MIAMI, FL 33131

SAN MIGUEL, LUIS E *(AC F001006)*
322 MANOR PLACE
CORAL GABLES, FL 33133

SANCHEZ, EDUARDO M *(AC 6160)*
9440 W FLAGLER STREET
APT 205
MIAMI, FL 33174

SANCHEZ, EDWARD P *(AC 4553)*
2660 SW 92ND COURT
MIAMI, FL 33165

SANCHEZ, JUAN J *(AC 3733)*
C/O ALEXANDER GRANT & CO
1000 BRICKELL AVENUE
MIAMI, FL 33131

SANCHEZ, RAFAEL J *(AC 4849)*
5000 NW 18TH COURT
FT LAUDERDALE, FL 33313

SANCHEZ, VICENTE *(AC 3093)*
3421 SW 117TH COURT
MIAMI, FL 33165

SANDERS, DOUGLAS JENNINGS *(AC 6433)*
10564 SW 115TH AVENUE
MIAMI, FL 33176

SANDERS, DWAIN D *(AC 4259)*
7704 WEST ELM STREET
TAMPA, FL 33615

SANDERS, JAMES M *(AC 1420)*
1107 SW 11TH STREET
BOCA RATON, FL 33431

SANDERS, RICHARD A *(AC 4554)*
16 ANCELL STREET
ALEXANDRIA, VA 22305

SANDERS, ROBERT L JR *(AC 2904)*
P O BOX 1809
TAMPA, FL 33601

SANDERS, THOMAS E *(AC 4555)*
POST OFFICE BOX 3451
TALLAHASSEE, FL 32303

SANDERS, VERNON E *(AC 1936)*
256 E 6TH AVE
P O BOX 3451
TALLAHASSEE, FL 32303

SANDMAN, CAROLE E *(AC 5891)*
503 WASHINGTON STREET
GLENVIEW, IL 60025

SANDMAN, WILLIAM A *(AC 2434)*
SAHLMAN SEAFOODS
1352 SAHLMAN AVENUE
TAMPA, FL 33605

SANDMEIER, CHARLOTTE A *(AC R000980)*
2929 E COMMERCIAL BLVD
SUITE 703
FT LAUDERDALE, FL 33308

SANDS, DANNY L *(AC 5892)*
854 NW 87TH AVENUE
APARTMENT 106
MIAMI, FL 33172

SANFORD, DAVID NEWTON *(AC 6161)*
P O BOX 12523
PENSACOLA, FL 32573

SANSOM, JOHN M *(AC 1883)*
211 N PALAFOX STREET
P O BOX 12503
PENSACOLA, FL 32573

SANSON, EUGENIO *(AC R000436)*
1141 N VENETIAN DRIVE
MIAMI, FL 33139

SANTALO, JUAN B *(AC 3591)*
7801 CORAL WAY SUITE 126
MIAMI, FL 33155

SAPERSTEIN, MARSHALL J *(AC 1778)*
11171 SW 63RD TERRACE
MIAMI, FL 33173

SAPP, ARTHUR E *(AC 2276)*
727 NE 3 AVENUE
FT LAUDERDALE, FL 33304

SAPP, JAMES H *(AC 2662)*
P O BOX 2706
ORLANDO, FL 32802

SAPP, WILLIAM H *(AC 2905)*
134 CAMELIA DRIVE
QUINCY, FL 32351

SARBEY, DAVID H *(AC 2373)*
SUITE 2000
ONE SE THIRD AVENUE
MIAMI, FL 33131

SARDINAS, BENJAMIN *(AC 3094)*
331 ALCAZAR AVENUE
CORAL GABLES, FL 33134

SARGEANT, RALPH G JR *(AC 5235)*
ROUTE 1 BOX 20-H
POLK CITY, FL 33868

SASSER, BILLY G *(AC 3279)*
C/O COOPERS & LYBRAND
1220 EXCHANGE NATIONAL BANK BU
TAMPA, FL 33602

SATHRE, FLOYD M *(AC 279)*
299 PARK STREET
MIAMI SPRINGS, FL 33166

SATULOFF, BARTH *(AC 2973)*
2525 SW 3 AVENUE
SUITE 408
MIAMI, FL 33129

SAUL, D C *(AC 2475)*
1717 W 86TH SREET SUITE 300
INDIANAPOLIS, IN 46260

SAUVE, ALFRED D *(AC 5502)*
8713 BRIERWOOD ROAD
JACKSONVILLE, FL 32217

SAVAGE, HAROLD E *(AC 4359)*
490 2ND AVENUE
SATELLITE BEACH, FL 32937

SAVAGE, NEIL W *(AC 2006)*
1342 SNELL ISLE BLVD #1 & 2
ST PETERSBURG, FL 33704

SAVIN, HARRY S *(AC R001012)*
3570 SOUTH OCEAN BOULEVARD
PALM BEACH, FL 33480

SAWYER, THOMAS R *(AC 2906)*
4004 NE 22ND AVENUE
FT LAUDERDALE, FL 33308

SAX, ROBERT J *(AC 1410)*
291 SW 27TH AVENUE
MIAMI, FL 33135

SAX, WILLIAM L *(AC 2486)*
291 SW 27TH AVE
MIAMI, FL 33135

SAXON, WARREN H *(AC 1831)*
POST OFFICE BOX 3429
ORLANDO, FL 32802

SCANLAN, JOSEPH S *(AC 6162)*
215 TAMPA DOWNS BLVD
LUTZ, FL 33549

SCARLETT, DONALD W *(AC 2825)*
622 LAKE SHORE DRIVE
MAITLAND, FL 32751

SCEARCE, KENNETH L *(AC 5893)*
PO BOX 1732
WINTER PARK, FL 32792

SCHAFER, ABRAHAM *(AC 490)*
407 LINCOLN RD SUITE 10R
MIAMI BEACH, FL 33139

SCHAFIR, HARLAN MARK *(AC 5503)*
7904 CITRUS DRIVE
TEMPLE TERRACE, FL 33617

SCHAIN, RONALD D *(AC R000958)*
4901 NORTH 36TH COURT
HOLLYWOOD, FL 33021

SCHANFALD, SELWYN *(AC 897)*
7220 N W 36TH STREET
SUITE 310
MIAMI, FL 33166

SCHARAR, ROBERT W *(AC 3156)*
528 CAROLE STREET
LAKELAND, FL 33803

SCHATZBERG, GLENN E *(AC 3999)*
5020 CYPRESS SUITE 218
TAMPA, FL 33607

SCHATZEL, PETER CHARLES *(AC 5504)*
440 FIRST AVENUE SOUTH
SUITE 800
ST PETERSBURG, FL 33701

SCHECHTER, JOSEPH M *(AC 979)*
151 SW FIRST STREET
MIAMI, FL 33130

SCHECK, MICHAEL *(AC 1970)*
2120 NE 190TH TERRACE
NORTH MIAMI BEACH, FL 33162

SCHECKNER, MARTIN L *(AC R001028)*
LENNAR MEDICAL CENTER
8700 KENDALL DRIVE SUITE 218
MIAMI, FL 33176

SCHEFFSKY, PHILLIP S *(AC 1785)*
SUITE 2200
INDIANA NATL BK TOWER
INDIANAPOLIS, IN 46204

SCHEIBLE, RONALD G *(AC 5894)*
201 BONNIE BOULEVARD
APARTMENT 113
LAKE WORTH, FL 33460

SCHELL, ANDREA HAMMOND *(AC 5965)*
12509 HIGH MEADOW DRIVE
OKLAHOMA CITY, OK 73120

SCHELL, J P *(AC 667)*
P O BOX 859
BRUNSWICK, GA 31520

SCHELL, JOHN L *(AC R001051)*
5741 SW 8TH STREET
FT LAUDERDALE, FL 33317

SCHEMER, GERALD E *(AC 949)*
2532 UNIVERSITY BLVD WEST
JACKSONVILLE, FL 32217

SCHENCK, JOSEPH T *(AC 4260)*
P O BOX 1368
TALLAHASSEE, FL 32302

SCHENKMAN, ALBERT J *(AC 1696)*
1040 BAYVIEW DRIVE #321
FT LAUDERDALE, FL 33304

SCHENONE, JOANNE THERESA *(AC 5505)*
3469 MORGAN LAKE COURT
JACKSONVILLE, FL 32216

SCHERER, JOHN WARREN *(AC 6163)*
505 HUFFMAN AVENUE
PORTAGEVILLE, MO 63873

SCHERTZER, MICHAEL E *(AC 5895)*
14050 SW 79TH STREET
MIAMI, FL 33183

SCHERWINSKI, HARRY S JR *(AC 4000)*
611 MAGNOLIA
TAMPA, FL 33606

SCHERWINSKI, LAWRENCE R *(AC 3734)*
377 4TH STREET
ATLANTIC BEACH, FL 32233

SCHEUERMANN, TOM L *(AC R001178)*
5311 BUCHANAN STREET
HOLLYWOOD, FL 33021

SCHIEVE, EDMUND *(AC 1697)*
P O BOX 347
WEST PALM BEACH, FL 33402

SCHIFANO, JOSEPH *(AC R001374)*
2944 NW 41 AVENUE
GAINESVILLE, FL 32605

SCHIFFMAN, NORMAN *(AC R001103)*
445 NE 195TH STREET APT 322
NORTH MIAMI BEACH, FL 33179

SCHILLER, LENORE *(AC 5896)*
PO BOX 2816
10894 OVERSEAS
MARATHON SHORES, FL 33052

SCHILLING, GERALD J *(AC 5236)*
18981 NORTH MIAMI AVENUE #206
MIAMI, FL 33169

SCHINDER, BERNARD J *(AC 2080)*
16300 NE 19TH AVENUE #227
NORTH MIAMI BEACH, FL 33162

SCHINDLER, DAVID R *(AC 4556)*
POST OFFICE BOX 1690
TAMPA, FL 33601

SCHINE, JEROME A *(AC 565)*
P O BOX 380
TAMPA, FL 33601

SCHMATZ, JOHN FRANK *(AC 5506)*
17911 NW 68TH AVENUE APT 103M
HIALEAH, FL 33015

SCHMAUTZ, EMIL N *(AC R001133)*
118 NORTH FT HARRISON AVENUE
CLEARWATER, FL 33515

SCHMIDT, JANETTE W *(AC 4668)*
9460 FONTAINBLEAU BLVD
APT 525
MIAMI, FL 33172

SCHMIDT, MICHAEL F *(AC 4001)*
2417 TWILIGHT RD
CHARLOTTE, NC 28210

SCHMIDT, PETER H *(AC 2561)*
150 E PALMETTO PARK BLVD
BOCA RATON, FL 33431

SCHMIDT, RICHARD L *(AC 3095)*
SCHMIDT & CO. CPA'S
150 EAST PALMETTO PARK ROAD
BOCA RATON, FL 33431

SCHMITZ, JOHN JOSEPH *(AC 6436)*
2027 BRIAN AVENUE
SOUTH DAYTONA, FL 32019

SCHNECKLOTH, ALBERT H *(AC 3735)*
SUITE 2700
ONE INDEPENDENT DRIVE
JACKSONVILLE, FL 32202

SCHNEDLER, WILLIAM F *(AC 2974)*
2351 US 19 NORTH
SUITE 110
PORT RICHEY, FL 33568

SCHNEIDER, ALLAN *(AC R000819)*
1814 N UNIVERSITY DRIVE
PLANTATION, FL 33322

SCHNEIDER, FRANK S *(AC R000746)*
6825 E TENNESSEE SUITE 601
DENVER, CO 80224

SCHNEIDER, FREDERICK CARL JR *(AC R001375)*
3708 RIVIERA DRIVE
SARASOTA, FL 33579

SCHNEIDER, HOWARD JAY *(AC 6437)*
8301 SW 142ND AVENUE
SOUTH MIAMI, FL 33143

SCHNEIDER, JEFFREY *(AC 5636)*
6059 SW 19TH STREET
MIRAMAR, FL 33023

SCHNEIDER, JOHN F SR *(AC 3477)*
SUITE 310 ARCADE BLDG
LAKELAND, FL 33801

SCHNEIDER, MILTON *(AC R000109)*
7999 SW 140TH TERRACE
MIAMI, FL 33158

SCHNEIDER, PAUL L JR *(AC 6292)*
2900 NW 100 ST
MIAMI, FL 33147

SCHNER, LESTER *(AC R000619)*
ARTHUR YOUNG & COMPANY
1401 BRICKELL AVE SUITE 700
MIAMI, FL 33131

SCHNERING, ROBERT B *(AC 2170)*
P O BOX 368
SARASOTA, FL 33578

SCHOCH, LAURENCE W *(AC 1425)*
6621 EAST TROPICAL WAY
FT LAUDERDALE, FL 33317

SCHOEDINGER, V F *(AC 990)*
15101 NW 10TH COURT
MIAMI, FL 33169

SCHOEN, CHARLES F *(AC R001052)*
318 MICHIGAN PLACE
WEST PALM BEACH, FL 33409

SCHOEN, ROY E *(AC 3096)*
17840 SW 77TH AVENUE
MIAMI, FL 33157

SCHOENBORN, DAVID E *(AC 1938)*
STE 1220 EXCH NATL BANK BLDG
TAMPA, FL 33602

SCHOFIELD, WILLIAM A *(AC 3159)*
8401 SW 107TH AVE 336E
MIAMI, FL 33173

SCHOOLEY, MELVIN A *(AC 2562)*
3774 NW 5TH AVENUE
BOCA RATON, FL 33432

SCHOTT, ELWIN L *(AC R000084)*
1720 HARRISON STREET
HOLLYWOOD, FL 33020

SCHRADER, EDWARD *(AC 4002)*
4110 NW 193 STREET
OPA LOCKA, FL 33055

SCHRAMM, FREDERICK C JR *(AC 3157)*
9910 MERLIN DR E
JACKSONVILLE, FL 32217

SCHRENKER, JOHN C *(AC 2826)*
3404 CALUMET DRIVE
ORLANDO, FL 32810

SCHROEDER, MARK *(AC 3280)*
SUITE 2000
ONE SE THIRD AVENUE
MIAMI, FL 33131

SCHUCHMAN, SIDNEY M *(AC 5237)*
C/O TRAGER AND BERGMAN CPAS
301 ARTHUR GODFREY ROAD
MIAMI BEACH, FL 33140

SCHULMAN, GEORGE *(AC R001324)*
5900 N.W. 44TH STREET
BUILDING 5, APT. 710
FT LAUDERDALE, FL 33319

SCHULTZ, RICHARD W *(AC R001140)*
ROUTE 1 279 LAKE JOYCE DRIVE
LAND O LAKES, FL 33539

SCHULTZ, STEVEN A *(AC 1884)*
1220 ALFRED I DU PONT BLDG
MIAMI, FL 33131

SCHULTZ, THOMAS C *(AC 2907)*
10338 CARROLLWOOD LANE #108
TAMPA, FL 33618

SCHULZE, KARL JOHN *(AC 5507)*
251 N.W. 78TH TERRACE
BLDG. 36, APT. 202
PEMBROKE PINES, FL 33023

SCBUMANN, LARRY PHILLIP *(AC 5981)*
352 NEWARK STREET
AURORA, CA 80010

SCHUPP, WANDA SUE MILLER *(AC 6434)*
ROUTE 10, BOX 880
LAKELAND, FL 33801

SCHUSTER, MICHAEL A *(AC 4261)*
768 WEST CLEVELAND CIRCLE
LAFAYETTE, CO 80026

SCHWARTZ, ALVIN D *(AC R000836)*
900 SPANISH RIVER BLVD NE
BOCA RATON, FL 33431

SCHWARTZ, GILBERT B *(AC 672)*
P O BOX 509
COCOA, FL 32922

SCHWARTZ, HAROLD L *(AC R000394)*
C/O SCHWARTZ & RABIN
8966 SW 87TH COURT SUITE 28
MIAMI, FL 33156

SCHWARTZ, HARVEY *(AC R000880)*
1290 E OAKLAND PARK BLVD
SUITE 102
FT LAUDERDALE, FL 33334

SCHWARTZ, JOEL A *(AC 5897)*
TOUCHE ROSS & CO.
444 BRICKELL AVENUE, 3RD FLOOR
MIAMI, FL 33131

SCHWARTZ, MARK J *(AC 2975)*
2700-H N 34TH AVENUE
HOLLYWOOD, FL 33021

SCHWARTZ, NATHAN *(AC R001290)*
3812 POINCIANA DRIVE
LAKE WORTH, FL 33463

SCHWARTZ, PAUL CHARLES *(AC 6164)*
14726 SW 86TH LANE
MIAMI, FL 33193

SCHWARTZ, RICHARD J *(AC 1021)*
1414 N MARION STREET
TAMPA, FL 33602

SCHWARTZ, RICHARD L *(AC 5238)*
ROUTE 1
24 DEERWOOD DRIVE
HENSLEY, AR 72065

SCHWARTZ, ROBERT M *(AC 3592)*
1829 NE 186TH STREET
NORTH MIAMI BEACH, FL 33162

SCHWARTZ, SEYMOUR *(AC 1354)*
7220 N W 36TH STREET
SUITE 310
MIAMI, FL 33166

SCHWARTZ, STEPHEN M *(AC 3736)*
2040 NE 163RD STREET
NORTH MIAMI BEACH, FL 33162

SCHWARTZ, STEVEN W *(AC 4003)*
9410 NW 20TH PLACE
SUNRISE, FL 33313

SCHWARTZ, SYLVAN JR *(AC 4262)*
1200 MILAM
HOUSTON, TX 77002

SCHWARTZ, TERRIE S *(AC 5327)*
2130 NE 207TH STREET
NORTH MIAMI BEACH, FL 33162

SCHWARTZBAUM, JACK *(AC R001376)*
4137 NW 88 AVENUE
CORAL SPRINGS, FL 33065

SCHWEIGER, JAMES J *(AC R000848)*
1801 SW 67TH AVENUE
PLANTATION, FL 33314

SCHWEIGER, STANLEY *(AC 1962)*
2691 E OAKLAND PARK BLVD #204
FT LAUDERDALE, FL 33306

SCHWEITZER, MARTIN HAROLD *(AC R001209)*
10673 DEL PRADO DRIVE WEST
LARGO, FL 33540

SCHWER, ROBERT T *(AC 1118)*
447 UNION TRUST BLDG
PITTSBURGH, PA 15219

SCHWERIN, WAYNE L *(AC 4004)*
P O BOX 30
PENSACOLA, FL 32591

SCHWIND, WILLIAM GRAY *(AC 6438)*
12413 W HAMPTON CIRCLE
WEST PALM BEACH, FL 33411

SCHYBERG, ROBERT B *(AC 4263)*
3500 UNIVERSITY BLVD NORTH
#1808
JACKSONVILLE, FL 32211

SCINTA, ROBERT *(AC 4005)*
7612 SW 129 PLACE
MIAMI, FL 33183

SCOTT, CONSTANCE R *(AC 6230)*
2553 DONNELLY DRIVE
LANTANA, FL 33462

SCOTT, JAMES H *(AC 1042)*
C/O COOPERS & LYBRAND
2900 FIRST FEDERAL BLDG
MIAMI, FL 33131

SCOTT, JOHN P *(AC 4264)*
7459 WYMART ROAD
PENSACOLA, FL 32506

SCOTT, NED H *(AC 749)*
P O BOX 999
GAINESVILLE, FL 32602

SCOVANNER, WESLEY D *(AC 4851)*
174 SHERIDAN AVENUE
LONGWOOD, FL 32750

SCROGGIN, JAMES A *(AC 4006)*
1017 SW 93RD STREET
GAINESVILLE, FL 32601

SCRUGGS, DAVID RICHARD *(AC 6435)*
2415-D S BUMBY
ORLANDO, FL 32806

SCURLOCK, ARVIN E *(AC 4968)*
P O BOX 1563
MARIANNA, FL 32446

SEAGO, WILMER E *(AC 2007)*
307 POMPLIN HALL VPI
BLACKSBURG, VA 24061

SEARCY, CHRISTINE W *(AC 3491)*
1208 HALIFAX COURT
TALLAHASSEE, FL 32303

SEAY, JOSEPH G *(AC R001273)*
1436 AVONDALE AVENUE
JACKSONVILLE, FL 32205

SECKINGER, L R *(AC 1463)*
420 SANLANDO SPRINGS DRIVE
LONGWOOD, FL 32750

SECREST, WALTER E *(AC 3098)*
1530 EDDY STREET
MERRITT ISLAND, FL 32952

SECRIST, RICHARD A *(AC 2239)*
8 JAY STREET
SUCCASUNNA, NJ 07876

SEDACCA, HAROLD A *(AC R000190)*
1666 KENNEDY CAUSEWAY
SUITE 300
MIAMI, FL 33141

SEDDON, GEORGE R *(AC 1849)*
418 EAST VIRGINIA STREET
TALLAHASSEE, FL 32301

SEDITA, JOSEPH E *(AC 3281)*
107 WEST BALL STREET
PLANT CITY, FL 33566

SEELEY, LOREN KENDRICK *(AC R001274)*
8574 ROYAL LAKES DRIVE
JACKSONVILLE, FL 32216

SEEZEN, HANS J *(AC 3737)*
3940 ROUND HILL DRIVE
CHESTERFIELD, VA 23832

SEGALOFF, ALAN R *(AC R000964)*
11311 NW 29TH PLACE
SUNRISE, FL 33323

SEGERS, JERRY C *(AC 2789)*
P O BOX 2346
PANAMA CITY, FL 32401

SEIDMAN, MARVIN B *(AC 3393)*
8501 SW 29TH STREET
MIAMI, FL 33155

SEIFERT, LEWIS ARTHUR *(AC 6231)*
1701 FORREST RD
WINTER PARK, FL 32792

SEIFFERT, ROBERT E *(AC 4623)*
816 SE 16TH STREET
DEERFIELD BEACH, FL 33441

SEIGFRIED, BRUCE WILLIAM *(AC 6553)*
105 HORSESHOE CIRCLE
FURNACE, PA 16865

SELDINE, WILLIAM M *(AC 914)*
6011 RODMAN STREET
HOLLYWOOD, FL 33023

SELDITCH, NATHAN *(AC 1080)*
P O BOX 431340
SOUTH MIAMI, FL 33143

SELF, DENNIS R *(AC 2791)*
100 N PINEAPPLE AVE
SARASOTA, FL 33577

SELF, JAMES H *(AC 4266)*
474 N HARBOR CITY BLVD
MELBOURNE, FL 32901

SELIK, YOLANDE L *(AC 819)*
1016 BIARRITZ DRIVE, APT. 2
MIAMI BEACH, FL 33141

SELLARI, GARY B *(AC 5239)*
324 ROYAL PALM WAY
C/O DIVINE & BLALOCK, PA
PALM BEACH, FL 33480

SELLERS, HAROLD D *(AC 4007)*
834 NORTHERN DRIVE
LAKE PARK, FL 33403

SELLERS, LAWRENCE EDWARD JR *(AC 5709)*
5350 ARLINGTON EXPRESSWAY
APARTMENT 3611
JACKSONVILLE, FL 32211

SELPH, CARL D JR *(AC 4852)*
100 EAST KENTUCKY AVENUE
APT A-106
DE LAND, FL 32720

SELPH, CARL J *(AC 2999)*
1841 PELICAN COURT
NEPTUNE BEACH, FL 32233

SELWAY, EDWARD M *(AC 4057)*
2277 WINROCK BLVD., APT. 221
HOUSTON, TX 77057

SEMAGO, JOHN JR *(AC 6165)*
BOX 137-4E RT 1
ARCHER, FL 32618

SEMON, TODD E *(AC 5240)*
5255 NW 87 AVENUE
SUITE 401
MIAMI, FL 33178

SENERCHIA, CAROL A *(AC 3738)*
888 NE 89TH STREET APT D
MIAMI, FL 33138

SENICK, REBECCA *(AC 3099)*
16546 NE 26TH AVENUE
APT #2H
NORTH MIAMI BEACH, FL 33160

SERBIN, JAY *(AC R001134)*
7820 NW 46TH STREET
FT LAUDERDALE, FL 33321

SESSI, WALTER A JR *(AC 4008)*
1912 REBECCA ROAD
LUTZ, FL 33549

SEVISON, FREDERICK M JR *(AC 4853)*
2825 NE 25TH COURT
FT LAUDERDALE, FL 33301

SEWELL, THOMAS E *(AC 3739)*
7752 TAFT STREET
PEMBROKE PINES, FL 33023

SEXTON, MARTHA F *(AC 4854)*
1400 S NOVA ROAD #169
DAYTONA BEACH, FL 32014

SHAD, HAROLD W III *(AC 4360)*
4903 APACHE AVE
JACKSONVILLE, FL 32210

SHAFFER, KENNETH S *(AC 1534)*
SUITE 2
1750 E COMMERCIAL BLVD
FT LAUDERDALE, FL 33334

SHAINBROWN, BERNARD J *(AC 1764)*
2401 INDEPENDENT SQUARE
JACKSONVILLE, FL 32202

SHALL, ALAN W *(AC 5241)*
2726 NE 27TH AVENUE
LIGHTHOUSE POINT, FL 33064

SHALLEY, MICHAEL J *(AC 4855)*
1245 MORVENWOOD ROAD
JACKSONVILLE, FL 32207

SHAMS, ALFRED M *(AC 1979)*
425 CALIFORNIA STREET
SUITE 1400
SAN FRANCISCO, CA 94104

SHAMS, MARVIN D *(AC 2976)*
1144 FEAGIN DRIVE, N.E.
ATLANTA, GA 30319

SHANE, JOEL H *(AC R001014)*
4817 SOUTH SUNSET BLVD
TAMPA, FL 33609

SHANNON, LORRAINE R *(AC 1813)*
FLORIDA COAST BANKS, INC
2850 NO FEDERAL HIGHWAY
POMPANO BEACH, FL 33064

SHAPIRO, DAVID *(AC R000225)*
4500 BISCAYNE BLVD
MIAMI, FL 33137

SHAPIRO, LAURENCE J *(AC 1949)*
P O BOX 1398
MERRITT ISLAND, FL 32952

SHAPIRO, MILTON M *(AC R000336)*
NATIONWIDE MANAGEMENT CORP
2601 BISCAYNE BLVD
MIAMI, FL 33137

SHAPIRO, SIDNEY C *(AC R000364)*
LEGAL ARTS BUILDING
2139 PALM BEACH LAKES BLVD
WEST PALM BEACH, FL 33409

SHARER, LARRY W *(AC 2171)*
8050 SEMINOLE
OFFICE CENTER SUITE 358
SEMINOLE, FL 33542

SHARFF, DAVID D *(AC 760)*
35 ALMERIA AVENUE
CORAL GABLES, FL 33134

SHARP, ROBERT F JR *(AC 4624)*
1859 CORONADO HILLS DR
AUSTIN, TX 78752

SHAW, ALAN R *(AC R000782)*
P O BOX 2363
SARASOTA, FL 33578

SHAW, BARRY A *(AC 4558)*
1127 NORTH THIRD ST
JACKSONVILLE BEACH, FL 32250

SHAW, CHARLES R *(AC 1398)*
ONE FINANCIAL PLAZA
FT LAUDERDALE, FL 33394

SHAW, DONALD L *(AC R001394)*
2501 W HILLSBORO BLVD
SUITE 3
DEERFIELD BEACH, FL 33441

SHAW, EDWARD P JR *(AC 3383)*
RT 1 BOX 171X OLD TOMOKA RD
ORMOND BEACH, FL 32074

SHAW, FREDERICK W *(AC 3478)*
215 N 3RD STREET
LEESBURG, FL 32748

SHAW, GERALD E *(AC 4009)*
2460 NE MARIAN
JENSEN BEACH, FL 33457

SHAW, JAMES W *(AC 3160)*
514 77TH STREET
HOLMES BEACH, FL 33509

SHAW, MAXWELL H *(AC 1301)*
2000 S DIXIE HWY
MIAMI, FL 33143

SHAW, RAY M *(AC 1022)*
7800 SW 74TH PLACE
MIAMI, FL 33143

SHAW, THOMAS J *(AC 2812)*
ROUTE 1 BOX 119
MACON, GA 31204

SHAW, WILLIAM R *(AC R001339)*
951 DESOTA ROAD APT 227
BOCA RATON, FL 33431

SHEA, DENNIS S *(AC R000984)*
546 HILLCREST STREET
ALTAMONTE SPRINGS, FL 32701

SHEA, JOHN J *(AC R000556)*
1286 N PALM AVENUE
SARASOTA, FL 33577

SHEA, ROBERT O *(AC 5242)*
8650 SW 67TH AVENUE APT 1003
MIAMI, FL 33143

SHEAHEN, JOHN R *(AC 4856)*
1710 EXCHANGE NATL BANK BLDG
TAMPA, FL 33602

SHEALY, ARTHUR L JR *(AC 448)*
BOX 40789
JACKSONVILLE, FL 32203

SHEBLY, ROBERT FRANK *(AC 5637)*
8245 SW 92ND COURT
MIAMI, FL 33173

SHECHTER, BENJAMIN L *(AC 1850)*
407 LINCOLN ROAD
MIAMI BEACH, FL 33139

SHEEHAN, JAMES H *(AC 1899)*
737 FLORIDA NATIONAL BANK BLDG
JACKSONVILLE, FL 32201

SHEETZ, MARY EVELYN *(AC 5541)*
2309 BARBERRY
CHAMPAIGN, IL 61820

SHEIL, PATRICK J JR *(AC 3479)*
RT 3 BOX 324 G
WINTER HAVEN, FL 33880

SHEINFELD, ALAN L *(AC 3158)*
RACHLIN & COHEN
633 NE 167TH STREET
NORTH MIAMI BEACH, FL 33162

SHELDON, FRED M *(AC 333)*
5700 NE 4TH COURT
MIAMI, FL 33137

SHELLEY, WALTER DENIS *(AC 5508)*
6106 WAR BONNET
SAN ANTONIO, TX 78238

SHELTON, J W *(AC 438)*
2801 INDEPENDENCE SQUARE
JACKSONVILLE, FL 32202

SHELTON, WOODROW W *(AC 634)*
1514 NIRA STREET
JACKSONVILLE, FL 32207

SHENFIELD, LLOYD I *(AC 5243)*
1435 SW 82ND PLACE
MIAMI, FL 33144

SHENK, DAVID H *(AC 4559)*
ROUTE 1 BOX 233
LAKESHORE ROAD
TAMPA, FL 33612

SHENK, NORMAN R *(AC 2793)*
2512 MORRISON AVENUE
TAMPA, FL 33609

SHENKMAN, BERNARD I *(AC 915)*
9450 SUNSET DRIVE
SUITE 200A
MIAMI, FL 33173

SHENKMAN, PHILIP C *(AC 3784)*
7000 SW 62ND AVENUE
SUITE 227
SOUTH MIAMI, FL 33143

SHENKMAN, STEPHEN C *(AC 4857)*
13700 SOUTHWEST 62ND STREET
APARTMENT 226
MIAMI, FL 33183

SHEPHARD, KENTON A *(AC 3558)*
P O BOX 412
WHITE HAIR BLDG
DE LAND, FL 32720

SHER, LESTER *(AC R000337)*
2040 NE 163RD STREET
ROOM 208
NORTH MIAMI BEACH, FL 33162

SHERBURNE, FREDERICK B *(AC 4267)*
595 NE 92ND STREET
MIAMI SHORES, FL 33153

SHERBURNE, PATRICIA *(AC 5509)*
8125 WEST 9TH COURT
HIALEAH, FL 33014

SHERF, DAVID A *(AC 4268)*
8331 SW 156 STREET
MIAMI, FL 33157

SHERIDAN, JOSEPH M JR *(AC 3740)*
DEPT OF COMMERCE/OFFICE AUDITS
1365 PEACHTREE ST NE ROOM 430
ATLANTA, GA 30309

SHERMAN, ROBERT E *(AC 3100)*
ERNST & ERNST INTERNATIONAL
140 BROADWAY
NEW YORK, NY 10005

SHERMAN, WILLIAM R *(AC 4560)*
7801 SW 98TH AVENUE
MIAMI, FL 33173

SHEROTA, EDWARD JR *(AC 5244)*
10700 CARIBBEAN BLVD
MIAMI, FL 33157

SHERRIFF, ELLEN K *(AC 6439)*
7100 SW 69TH AVENUE
MIAMI, FL 33143

SHERRY, LAWRENCE R *(AC R000911)*
7985 SW 146TH STREET
MIAMI, FL 33158

SHERWIN, JOHN V *(AC R001151)*
131 EAST PALMETTO PARK ROAD
BOCA RATON, FL 33431

SHETH, NITIN H *(AC 5673)*
PO BOX 5514
CLEARWATER, FL 33518

SHETLER, CHARLES L *(AC 4011)*
500 SHALLOW LAKES BLVD
APARTMENT 51 BUILDING 3
ORMOND BEACH, FL 32074

SHIELD, RICHARD E *(AC 4067)*
C/O PEAT MARWICK MITCHELL & CO
1 NORTH BROADWAY SUITE 1210
WHITE PLAINS, NY 10601

SHIELDS, ROBERT G *(AC 2173)*
1420 SOUTH FIRST STREET
LAKE CITY, FL 32055

SHIELL, ROBERT G *(AC 1046)*
314 N SPRING STREET
P O BOX 12147
PENSACOLA, FL 32590

SHIERLING, GEORGE E *(AC 3282)*
228 WEST NEW YORK AVENUE
P O DRAWER 2979
DE LAND, FL 32720

SHILLINGTON, HUGH B *(AC 568)*
3251 PONCE DE LEON BLVD SU 220
CORAL GABLES, FL 33134

SHIRAH, GORDON H II *(AC 1851)*
307 HYDE PARK AVE
TAMPA, FL 33606

SHIRLEY, BEUFORD T JR *(AC 2217)*
171 HICKSON DR
NEW PROVIDENCE, NJ 07974

SHIVER, MICHAEL W *(AC 3741)*
P O BOX 817
BELLE GLADE, FL 33430

SHLACHTMAN, STEVEN M *(AC 3829)*
17901 SW 89 COURT
MIAMI, FL 33157

SHLAFER, RICHARD M *(AC R000826)*
4818 GRANT STREET
HOLLYWOOD, FL 33021

SHORE, H ALLAN *(AC 3742)*
FROMBERG, FROMBERG & ROTH
19 WEST FLAGLER STREET SUITE M
MIAMI, FL 33130

SHORE, JOSEPH M *(AC 4068)*
3351 NW 68TH COURT
FT LAUDERDALE, FL 33309

SHORSTEIN, JACK F *(AC 1034)*
2236 GULF LIFE TOWER
JACKSONVILLE, FL 32207

SHORSTEIN, SAMUEL R *(AC 1939)*
2236 GULF LIFE TOWER
JACKSONVILLE, FL 32207

SHORT, CHARLES RICHARD *(AC 5510)*
2351 HARRISON DRIVE
DUNEDIN, FL 33528

SHORTZ, KARLA J *(AC 4270)*
1890 S CONFERENCE DRIVE
BOCA RATON, FL 33432

SHOULTZ, LARRY W *(AC 2413)*
1100 PAN AMERICAN BANK BLDG
ORLANDO, FL 32801

SHRATER, ALAN R *(AC 3830)*
% LL FOX & CO
4101 E LOUISIANA AVE
DENVER, CO 80222

SHUBITZ, LEONARD A *(AC 3480)*
9851 E FERN ST
PERRINE, FL 33157

SHUCK, RONALD R *(AC 4316)*
701 E ALTAMONTE AVENUE
SUITE 430
ALTAMONTE SPRINGS, FL 32701

SHULLMAN, STEVEN J *(AC 3339)*
16375 NE 18 AVE
NORTH MIAMI BEACH, FL 33162

SHULTIS, N G *(AC 2824)*
HACKLEBARNEY ROAD
CHESTER, NJ 07930

SHUMACKER, JACOB C III *(AC 5328)*
ROUTE 1 BOX 1075
LEESBURG, FL 32748

SHURTLEFF, FRANCIS M *(AC R001395)*
931 CAMELOT ROAD
MAITLAND, FL 32751

SHUTTS, KENNETH R *(AC R000395)*
317 WEST FORSYTH STREET
JACKSONVILLE, FL 32202

SIEGEL, ADOLPH *(AC 3743)*
SUITE 511-D
2500 E HALLANDALE BEACH BLVD
HALLANDALE, FL 33009

SIEGEL, DAVID J *(AC R001377)*
394 NW 103 WAY
FT LAUDERDALE, FL 33324

SIEGEL, GARY R *(AC 4858)*
5718 NORTH BAY ROAD
MIAMI BEACH, FL 33140

SIEGEL, JACK *(AC R001072)*
1400 ST CHARLES PLACE
APARTMENT 320
PEMBROKE PINES, FL 33023

SIEGEL, JOSEPH *(AC 2081)*
2450 HOLLYWOOD BOULEVARD
SUITE 500
HOLLYWOOD, FL 33020

SIEGEL, MARK C *(AC 5898)*
8040 COLONY CIRCLE NORTH
TAMARAC, FL 33321

SIEGEL, MARVIN M *(AC 2218)*
C/O ALEXANDER GRANT & CO
ONE FIRST NATIONAL PLAZA
CHICAGO, IL 60603

SIEGEL, VICTOR *(AC R001179)*
14275 S W 73RD AVENUE
MIAMI, FL 33158

SIGMAN, ALAN *(AC 967)*
SUITE 2000
ONE SE THIRD AVE
MIAMI, FL 33131

SIGNORELLI, NEIL H *(AC 4859)*
12200 SW 46 STREET
MIAMI, FL 33175

SILER, EDWARD J *(AC 4860)*
16211 N.E. 12TH AVENUE
NORTH MIAMI BEACH, FL 33160

SILVA, KENNETH J *(AC R000640)*
3363 BINNACLE DRIVE
NAPLES, FL 33940

SILVER, JACK *(AC 638)*
355 MONUMENT RD APT 24B-1
JACKSONVILLE, FL 32211

SILVER, KEITH M *(AC 4561)*
C/O VALDES MCLAIN PRATT & GRAY
POST OFFICE BOX 699
BRADENTON, FL 33506

SILVER, MICHAEL A *(AC 4562)*
7000 SW 62ND AVENUE
MIAMI, FL 33143

SILVERBERG, MORRIS A *(AC R001275)*
1411 LAUDERDALE WEST DRIVE
PLANTATION, FL 33322

SILVERMAN, ALAN F *(AC 1980)*
1940 HARRISON STREET
HOLLYWOOD, FL 33020

SILVERMAN, GENE L *(AC 1788)*
P O BOX 416
GAINESVILLE, FL 32602

SILVERMAN, GERALD *(AC 1164)*
300 ROBERTS BUILDING
MIAMI, FL 33130

SILVERMAN, MARK R *(AC 805)*
2717 FIRST FINANCIAL TOWER
TAMPA, FL 33602

SILVERMAN, PRESTON Z *(AC 2307)*
900 WEST 49TH STREET
HIALEAH, FL 33012

SILVERMAN, SAUL H *(AC 2908)*
8430 SW 170 TERR
MIAMI, FL 33157

SILVERMAN, WARREN E *(AC R000959)*
4924 MCKINLEY STREET
HOLLYWOOD, FL 33021

SILVERSHINE, HERBERT A *(AC R001340)*
2349 BROOKSIDE DRIVE
INDIALANTIC, FL 32903

SILVEY, MITCHELL H *(AC 4271)*
2200 N 52ND AVENUE
HOLLYWOOD, FL 33021

SIM, ROBERT W *(AC 2794)*
P O BOX 12346
ST PETERSBURG, FL 33733

SIMASEK, REGIS A *(AC R001180)*
249 LINCOLNSHIRE ROAD
WINTER PARK, FL 32789

SIMERAL, KENNETH J *(AC 4861)*
1802 ELSIE MARIE DRIVE
SEFFNER, FL 33584

SIMMONS, LAWRENCE JAMES *(AC 5966)*
3000 RIVERSIDE DRIVE #311
CORAL SPRINGS, FL 33065

SIMMONS, NEAL E *(AC 5245)*
1125 NW 45TH AVE
LAUDERHILL, FL 33313

SIMMONS, NELSON JOHN JR *(AC 6011)*
2291 EVANS ROAD
CLEARWATER, FL 33515

SIMON, ARNOLD G *(AC 3101)*
2355 SALZEDO
SUITE 301
CORAL GABLES, FL 33134

SIMON, HAROLD *(AC R000620)*
5950 WASHINGTON STREET
HOLLYWOOD, FL 33023

SIMON, HAROLD E *(AC 709)*
99 NW 183RD ST
MIAMI, FL 33169

SIMONDS, GORDON D *(AC R000338)*
208 WILD OLIVE LAND
LONGWOOD, FL 32750

SIMONET, RICHARD H *(AC 1116)*
C/O ARTHUR YOUNG & COMPANY CPA
1401 BRICKELL AVENUE SUITE 700
MIAMI, FL 33131

SIMONS, JAMES H JR *(AC 2909)*
8881 SW 107TH AVE
SUITE 208
MIAMI, FL 33176

SIMONTON, G S *(AC 3612)*
P O BOX 580
MESA, AZ 85201

SIMONTON, GAIL *(AC 3559)*
4500 1ST INTERNATIONAL BLDG
DALLAS, TX 75270

SIMPSON, CHARLES S JR *(AC 6166)*
102 W WHITING ST
TAMPA, FL 33602

SIMPSON, JAMES C *(AC 5899)*
800 EAST BROWARD BOULEVARD
SUITE 601
FT LAUDERDALE, FL 33301

SIMPSON, JON A *(AC 5900)*
9854 SW EIGHTH STREET
MIAMI, FL 33174

SIMPSON, ROBERT F *(AC 3745)*
1513 BONNIEBROOK DRIVE
LUTZ, FL 33549

SIMS, EMERY S III *(AC 4563)*
P.O. BOX 7247
3009 1/2 EDGEWATER DRIVE
ORLANDO, FL 32804

SIMS, GERALD C *(AC 2665)*
C/O COOPERS & LYBRAND
SUITE 2900 FIRST FEDERAL BLDG
MIAMI, FL 33131

SIMS, THOMAS J *(AC 4095)*
11020 NE 4TH AVENUE
MIAMI, FL 33169

SIMSON, IRVING A *(AC R000365)*
900 WEST 49TH STREET
HIALEAH, FL 33012

SINCO, SUE JOHN *(AC 5967)*
3250 S.W. 66TH TERRACE
MIRAMAR, FL 33023

SINES, HENRY W *(AC R000912)*
P O BOX 1074
WINTER GARDEN, FL 32787

SINGER, ARTHUR *(AC 272)*
1 LINCOLN ROAD BLDG
MIAMI BEACH, FL 33139

SINGER, BERNARD A *(AC 2667)*
9740 SW 72ND AVE
MIAMI, FL 33156

SINGER, MOTL *(AC 4990)*
11495-A SW 109 ROAD
MIAMI, FL 33176

SINGER, RONALD H *(AC 5638)*
3740 INVERRARY DRIVE
APT 3-D
FT LAUDERDALE, FL 33319

SINGER, SEYMOUR D *(AC 508)*
420 LINCOLN ROAD
MIAMI BEACH, FL 33139

SINGLETON, GARRY J *(AC 4012)*
2204 ASHLAND BLVD
ORLANDO, FL 32808

SINGLETON, LARRY W *(AC 4013)*
2502 LANCER DRIVE
TAMPA, FL 33618

SINGLETON, ROBERT F *(AC 1156)*
#1 HERALD PLAZA
MIAMI, FL 33101

SINNES, RICHARD A *(AC 2911)*
7220 NW 36 ST SUITE 240
PAN AMERICAN BANK BUILDING
MIAMI, FL 33166

SINNREICH, WILLIAM *(AC R001264)*
1000 SOUTH OCEAN BOULEVARD
POMPANO BEACH, FL 33062

SIPE, GREGORY WAYNE *(AC 6167)*
5121 CATOMA STREET APT 10C
JACKSONVILLE, FL 32210

SIPKA, LOUIS JAMES JR *(AC 6440)*
2746 SAINT JOHNS AVENUE
JACKSONVILLE, FL 32205

SISLER, JOHN D *(AC 4272)*
P O BOX 1631
FT MYERS, FL 33902

SISLER, RAYMOND K *(AC 4564)*
2711 NW 6TH ST SUITE F
GAINESVILLE, FL 32601

SIVAK, WILLIAM S JR *(AC 4862)*
1430 CARIBBEAN ROAD
WEST PALM BEACH, FL 33406

SIZEMORE, ALTON JR *(AC 6441)*
8262 DICKIE DRIVE
JACKSONVILLE, FL 32216

SIZEMORE, ROBERT STANLEY *(AC 5511)*
4263-A ISLAND CIRCLE
FT MYERS, FL 33901

SKARDA, STEVEN A *(AC 3369)*
73 NASSAU DR
KENNER, LA 70062

SKELTON, BENSON L JR *(AC 945)*
346 OFFICE PLAZA
TALLAHASSEE, FL 32301

SKELTON, HARWOOD J *(AC R000594)*
4670 BADEN LANE
JACKSONVILLE, FL 32210

SKELTON, VERNON E JR *(AC 2668)*
415 URBANO DRIVE
SAN FRANCISCO, CA 94127

SKOR, RICHARD B *(AC 2174)*
1000 BRICKELL AVENUE
MIAMI, FL 33131

SKUP, DAVID ALAN *(AC 5512)*
7816 SOUTHSIDE BLVD
APT 118
JACKSONVILLE, FL 32216

SLACK, KENNETH H *(AC 4863)*
5711 NE 20TH AVENUE
FT LAUDERDALE, FL 33308

SLATEN, MICHAEL E *(AC 4400)*
5112 NW 79TH AVENUE APT 104
MIAMI, FL 33166

SLOTKIN, ARNOLD HAFNER *(AC R001396)*
565 SOLANO ROAD
CORAL GABLES, FL 33156

SLUTSKY, LOIS R *(AC 5246)*
11431 N.W. 23RD STREET
PEMBROKE PINES, FL 33023

SMALL, JESSE I *(AC 4014)*
409 WEST HALLANDALE BEACH BLVD
HALLANDALE, FL 33009

SMALL, ROBERT J *(AC R000960)*
1290 EAST OAKLAND PARK BLVD
FT LAUDERDALE, FL 33334

SMALLIGAN, MARY J R *(AC 4273)*
6292 HILLANDALE DRIVE
SAN DIEGO, CA 92120

SMALLMAN, RICHARD A *(AC 3831)*
MACON TELEGRAPH PUBLISHING CO
P O BOX 4167
MACON, GA 31208

SMERNOFF, MICHAEL S *(AC 4015)*
SUITE 2000
ONE SE THIRD AVE
MIAMI, FL 33131

SMILES, GARY H *(AC 4016)*
7000 SW 62 AVENUE
SOUTH MIAMI, FL 33143

SMILES, LOUIS *(AC R000055)*
3510 SW 20TH STREET
MIAMI, FL 33145

SMITH, ARMIN F *(AC 3312)*
1220 FIRST NATIONAL BANK BLDG
TAMPA, FL 33602

SMITH, BILLY D *(AC 2910)*
1928 LESTER ROAD
TALLAHASSEE, FL 32301

SMITH, CARY M JR *(AC 5901)*
29 MEADOWOOD TRAIL
DECATUR, GA 30038

SMITH, CECIL R JR *(AC 4018)*
209 SE 2ND PLACE
GAINESVILLE, FL 32601

SMITH, CHARLES G *(AC 3102)*
10721 SW 124TH STREET
MIAMI, FL 33176

SMITH, CHARLES L *(AC 2795)*
2311 CYPRESS BEND DRIVE
APT 420
POMPANO BEACH, FL 33060

SMITH, CHARLES P *(AC 4096)*
112 EAST POINSETTIA DR
LAKELAND, FL 33803

SMITH, DEBRA KATHRYN *(AC 6168)*
545 99TH AVENUE NORTH
NAPLES, FL 33940

SMITH, DONALD A *(AC 3103)*
C/O PRICE WATERHOUSE & COMPANY
7340 SW 94TH STREET
MIAMI, FL 33156

SMITH, DONALD L *(AC 4019)*
5448 GOLF COURSE DR
JACKSONVILLE, FL 32211

SMITH, DONALD WARREN *(AC 5968)*
4151 WOODCOCK DRIVE #213
JACKSONVILLE, FL 32207

SMITH, EDWARD J *(AC R001164)*
7496 131ST WAY NORTH
SEMINOLE, FL 33542

SMITH, FRANKLIN LLOYD *(AC 5513)*
COOPERS & LYBRAND
1300 ATLANTIC BANK BUILDING
JACKSONVILLE, FL 32203

SMITH, FRANKLIN T *(AC R001104)*
1320 PALM BEACH LAKES BLVD
SUITE 212
WEST PALM BEACH, FL 33409

SMITH, GEORGE ROBERT *(AC 6442)*
14155 WEST DIXIE HIGHWAY
APARTMENT 13
NORTH MIAMI, FL 33161

SMITH, GREGORY J JR *(AC 3832)*
1160 NE CLEVELAND STREET
CLEARWATER, FL 33515

SMITH, HERMAN M JR *(AC 3104)*
P O BOX 1059
PANAMA CITY, FL 32401

SMITH, JAMES GEORGE *(AC 5514)*
2106 D. LAKE VIEW DRIVE
TAMPA, FL 33612

SMITH, JEAN L *(AC 5247)*
279 FOXCROFT APARTMENTS
WINTER PARK, FL 32789

SMITH, JEFFREY T *(AC 5668)*
116 W NEW YORK AVENUE
DE LAND, FL 32720

SMITH, JOHN H *(AC 3285)*
4020 NEWBERRY ROAD SUITE 550
GAINESVILLE, FL 32601

SMITH, JOHN J *(AC 2175)*
230 HOUSTON STREET
SUITE 605
ATLANTA, GA 30303

SMITH, JOHN T *(AC 3560)*
SUITE 2300 ONE FINANCIAL PLAZA
FT LAUDERDALE, FL 33394

SMITH, JOHNNY L *(AC 3600)*
1905 ATLANTIC BLVD
JACKSONVILLE, FL 32207

SMITH, JOHNNY M *(AC 5056)*
2709 CHOLLET DRIVE
TALLAHASSEE, FL 32303

SMITH, KATHLEEN L V *(AC 4274)*
1901 U.S. HWY. 183 EAST
APT. 165
AUSTIN, TX 78752

SMITH, KENNETH W *(AC 3746)*
429 N ABERDEEN COURT
LAKELAND, FL 33803

SMITH, LANCE D *(AC 4020)*
SUITE 1300 201 E PINE ST
ORLANDO, FL 32801

SMITH, LINDSAY R *(AC 2912)*
1514 NIRA STREET
JACKSONVILLE, FL 32207

SMITH, MICHAEL W *(AC R000371)*
604 BLUE LAKE DRIVE
LONGWOOD, FL 32750

SMITH, PHYLLIS L *(AC 5057)*
ROUTE 3 BOX 479K
ORLANDO, FL 32811

SMITH, PLATT T *(AC 698)*
636 FLORIDA NATL BANK BLDG
JACKSONVILLE, FL 32202

SMITH, R B *(AC 417)*
ROUTE 2, BOX 1328
ODESSA, FL 33556

SMITH, RALPH Y *(AC 338)*
612 BARNETT BANK BUILDING
JACKSONVILLE, FL 32202

SMITH, ROBERT A *(AC R000274)*
P.O. BOX 432
PORT RICHEY, FL 33568

SMITH, RONALD E *(AC 2176)*
737 FLORIDA NATIONAL BANK BLDG
JACKSONVILLE, FL 32202

SMITH, SAMUEL GAYLE *(AC 6443)*
900 WEST VASSAR STREET
ORLANDO, FL 32804

SMITH, STANLEY C *(AC R000585)*
C/O ERNST & ERNST
612 BARNETT BANK BUILDING
JACKSONVILLE, FL 32202

SMITH, STEPHEN C *(AC 1126)*
1905 ATLANTIC BLVD
JACKSONVILLE, FL 32207

SMITH, TERRENCE C *(AC 2374)*
P O BOX 2940
420 ERNEST ST
JACKSONVILLE, FL 32203

SMITH, THOMAS A *(AC 4669)*
214 NE 4TH STREET
DELRAY BEACH, FL 33444

SMITH, THOMAS P JR *(AC 1329)*
1000 N ASHLEY DRIVE SUITE 800
TAMPA, FL 33602

SMITH, WAYNE A JR *(AC R000382)*
P O DRAWER 1518
417 12TH STREET W
BRADENTON, FL 33505

SMITH, WILLIAM M JR *(AC 505)*
P O BOX 8
COCOA, FL 32922

SMITH, WONDEL *(AC 2133)*
8585 140TH STREET NORTH
SEMINOLE, FL 33542

SNEIDER, PAUL B *(AC 3348)*
SOUTHERN FEDERAL BLDG #340
400 NORTH STATE ROAD 7
MARGATE, FL 33063

SNELL, DAVID C *(AC R001053)*
3166 HEWITT AVENUE APT 164
SILVER SPRINGS, MD 20906

SNELL, FRANK A *(AC 4058)*
P O BOX A
FT MYERS, FL 33902

SNELL, ROBERT B *(AC R000471)*
P O BOX 1365
BOCA RATON, FL 33431

SNELLING, GEORGE A *(AC 1023)*
BARNETT 1ST NATL BANK BLDG
JACKSONVILLE, FL 32202

SNOWDEN, DAVID EDWIN *(AC 5969)*
4063 SUCCESS STREET
WEST PALM BEACH, FL 33406

SNYDER, CYRUS J *(AC R000572)*
3700 S TAMIAMI TRAIL
SARASOTA, FL 33579

SOBEL, MARTIN *(AC R000262)*
420 LINCOLN ROAD
MIAMI BEACH, FL 33139

SOKODICH, JOSEPH S *(AC R000401)*
6852 SW 14TH STREET
PEMBROKE PINES
WEST HOLLYWOOD, FL 33023

SOKOLOW, JERRY I *(AC 1238)*
1316 SW 2ND AVENUE
MIAMI, FL 33130

SOKOLOW, SOL *(AC 1699)*
5353 NORTH FEDERAL HIGH
FT LAUDERDALE, FL 33308

SOKOLOWSKI, THEODOR M *(AC 2796)*
122 NORTH OCEAN BLVD.
POMPANO BEACH, FL 33062

SOLDAVINI, JOHN A *(AC R000995)*
P O BOX 2716
NAPLES, FL 33940

SOLOMON, GENE R *(AC R000663)*
2075 W FIRST STREET
P.O. BOX A
FT MYERS, FL 33901

SOLOMON, MARTIN B *(AC 2190)*
P O BOX 435
TAMPA, FL 33609

SOLTERO, ALBERT V *(AC 3785)*
3980 BESS ROAD
JACKSONVILLE, FL 32211

SOLTZ, THOMAS M *(AC 2375)*
CENTRAL BANK & TRUST COMPANY
1313 NORTHWEST 36TH STREET
MIAMI, FL 33142

SOMMER, WILLIAM L *(AC 1517)*
201 ALHAMBRA CIRCLE
CORAL GABLES, FL 33134

SOMMERS, BERNARD D *(AC R000271)*
1751 TONTO TRAIL
MAITLAND, FL 32751

SONNENBERG, WILLIAM HAROLD *(AC 5515)*
6750 NE 21ST ROAD APT 127
FT LAUDERDALE, FL 33308

SOROTA, JOSEPH J JR *(AC R000728)*
P O BOX 4579
CLEARWATER, FL 33518

SORRENTINO, ANTHONY R *(AC 3481)*
1703 NE 141ST ST
NORTH MIAMI, FL 33181

SOSTCHIN, DAVID M *(AC 3001)*
8651 SW 137TH AVENUE
MIAMI, FL 33183

SOTLAND, MALCOLM S *(AC 1659)*
478 SUNSET DRIVE
HALLANDALE, FL 33009

SOUKUP, GARY V *(AC 5902)*
400 N MILLS AVENUE
ORLANDO, FL 32803

SOULE, BRUCE D *(AC R000968)*
2632 NW THIRD AVENUE
WILTON MANORS, FL 33305

SOUTHARD, ROBERT W *(AC 4565)*
3151 S BABCOCK ST APT 61
MELBOURNE, FL 32901

SOUTHERN, JIM E *(AC 650)*
200 E ROBINSON
THE HARTFORD BLDG SUITE 775
ORLANDO, FL 32801

SPAAK, A CRAIG *(AC 5516)*
9135 S W 72 AVENUE
MIAMI, FL 33156

SPAETH, TIMOTHY A *(AC 3805)*
4316 PLAZA GATE LANE SOUTH
APT 202
JACKSONVILLE, FL 32217

SPAIN, SUSAN B *(AC 5248)*
3333 NW 38TH STREET
GAINESVILLE, FL 32601

SPANN, JULIUS H *(AC 551)*
P O BOX 12523
PENSACOLA, FL 32573

SPARKMAN, STEPHEN M III *(AC 617)*
P O BOX 1026
SARASOTA, FL 33578

SPARKMAN, WALTER B III *(AC 2476)*
325 JOHN KNOX BUILDING C
SUITE 100
TALLAHASSEE, FL 32303

SPARKS, STEPHEN R *(AC 5903)*
285 SUNRISE DRIVE #31
KEY BISCAYNE, FL 33149

SPARROW, DON *(AC R001181)*
6213 LAKE TAHOE DRIVE
JACKSONVILLE, FL 32216

SPEAR, MARSHAL G *(AC 4864)*
5500 SW 105TH STREET
MIAMI, FL 33156

SPEAR, SIMEON D *(AC 341)*
5700 NE 4TH COURT
MIAMI, FL 33137

SPEARS, CHARLES E *(AC 1369)*
P O BOX 527
WINDERMERE, FL 32786

SPEARS, WILLIAM J *(AC 2669)*
ONE NCNB PLAZA SUITE 3420
CHARLOTTE, NC 28280

SPEER, JOHN T *(AC 3747)*
C/O COLLEY TRUMBOWER & HOWELL
33 EAST ROBINSON STREET
ORLANDO, FL 32801

SPEICHER, JANE M *(AC R000837)*
POST OFFICE BOX 8343
TAMPA, FL 33674

SPENCE, ROBERT B *(AC 2477)*
123 S FT HARRISON
CLEARWATER, FL 33516

SPERLING, STEPHEN M *(AC 4930)*
1915 SOUTH MIAMI AVENUE
MIAMI, FL 33129

SPICKETT, WILLIAM J *(AC R000193)*
7650 PLANTATION ROAD
PLANTATION, FL 33318

SPIES, JEFFREY G *(AC 5249)*
12970-90TH AVENUE NORTH
SEMINOLE, FL 33542

SPILLANE, JACK E *(AC 2082)*
P O BOX 643
ALTAMONTE SPRINGS, FL 32701

SPILLANE, JOHN P *(AC 3748)*
106 ORIOLE COURT
WEST PALM BEACH, FL 33411

SPINA, JOSEPH P *(AC 1781)*
2100 EAST BEACH BOULEVARD
SUITE 400
HALLANDALE, FL 33009

SPINDLER, ROBERT C *(AC 4973)*
4401 PONCE DE LEON BLVD
CORAL GABLES, FL 33146

SPITZ, JOSEPH G *(AC 3749)*
209 ORANGE AVENUE
P O BOX 4077
FT PIERCE, FL 33450

SPITZ, RICHARD D *(AC 6294)*
1785 N ANDREWS AVE EXT 209E
FT LAUDERDALE, FL 33311

SPITZER, EMANUEL *(AC 1518)*
8580 SW 27TH STREET
MIAMI, FL 33155

SPITZER, STANLEY M *(AC R000116)*
2350 SO 30TH AVENUE
P O BOX 6156
HOLLYWOOD, FL 33021

SPOTT, THOMAS J *(AC 5250)*
1880 PACIFIC AVENUE
SAN FRANCISCO, CA 94109

SPRIGG, JAMES A *(AC 2177)*
617 E COLONIAL DRIVE
ORLANDO, FL 32803

SPRIGLE, DAVID L *(AC 1302)*
6000 SW 8TH STREET
FT LAUDERDALE, FL 33314

SPRING, WILLIAM ALBERT JR *(AC 5517)*
108 ROCKGLEN DRIVE
THONOTOSASSA, FL 33592

SPRINGFELLOW, KEIGHTLEY D *(AC 1920)*
P O BOX 53
ALTURAS, FL 33820

SPRITZER, MICHAEL *(AC R000715)*
420 COMO AVENUE
CORAL GABLES, FL 33146

SPRUILL, WILLIAM F *(AC 4865)*
PO BOX 380
TAMPA, FL 33601

ST JOHN, NEWTON D *(AC 119)*
373 RIVERSIDE DRIVE
P O BOX 2573
ORMOND BEACH, FL 32074

STAFFORD, FRANK E JR *(AC 4566)*
334 NW THIRD AVENUE
OCALA, FL 32670

STAFFORD, HAROLD V *(AC 3106)*
1111 EXCHANGE NATIONAL BANK BL
TAMPA, FL 33602

STAFFORD, JESSE E *(AC 2488)*
P O BOX 8699
TAMPA, FL 33674

STAFFORD, WILLIAM D *(AC 2134)*
1111 EXCHANGE NATIONAL BANK BL
TAMPA, FL 33602

STAHL, HARVEY H *(AC 939)*
7800 RED ROAD SUITE 206
SOUTH MIAMI, FL 33143

STALNAKER, JOHN O *(AC 5970)*
425 NE 159TH STREET
MIAMI, FL 33162

STANALAND, WILLIAM W JR *(AC 1610)*
327 WHOOPING LOOP
ALTAMONTE SPRINGS, FL 32701

STANCLIFF, FREDERIC W *(AC 1408)*
111 HICKORY TREE ROAD
LONGWOOD, FL 32750

STANFIELD, ROBERT FLOYD *(AC 6554)*
13024 FIRTH COURT
APARTMENT B9
TAMPA, FL 33612

STANFORD, JERRY L *(AC 2414)*
129 FOXRIDGE RUN
LONGWOOD, FL 32750

STANLEY, PAUL K *(AC 4866)*
813 GALL BLVD SUITE 227
ZEPHYRHILLS, FL 33599

STANTON, JOHN D III *(AC 4867)*
6454 WILLOW WOOD LANE
TAMPA, FL 33614

STANTON, JOHN P *(AC 4868)*
208 SOUTH INDIAN RIVER DRIVE
FT PIERCE, FL 33450

STAPLETON, CARLTON C JR *(AC 5639)*
101-SECOND AVENUE N 214
ST PETERSBURG, FL 33701

STARK, BARRY SCOTT *(AC 6265)*
18121 NE 10TH AVENUE
NORTH MIAMI BEACH, FL 33162

STARK, MITCHELL D *(AC 2671)*
1257 WESTON DRIVE
DECATUR, GA 30032

STARKEY, JERRY L *(AC 3202)*
4410 NERWIN
HOUSTON, TX 77027

STARKEY, ROBERT E *(AC 3286)*
2900 FIRST FEDERAL BUILDING
MIAMI, FL 33131

STARKMAN, JACK *(AC R000472)*
12100 NE 16TH AVENUE
NORTH MIAMI, FL 33161

STARMAN, SHELDON W *(AC 4667)*
1278 FOREST AVENUE
NAPLES, FL 33940

STARR, STEPHEN *(AC 4275)*
2020 NE 185 STREET
NORTH MIAMI BEACH, FL 33179

STEAKLEY, JERRY *(AC 2240)*
3120 NORTH PINE HILLS ROAD
ORLANDO, FL 32808

STEFFENS, FRANK M *(AC R000493)*
5008 LINCOLN STREET
HOLLYWOOD, FL 33021

STEGER, HENRY H *(AC 1193)*
P O BOX 16603
JACKSONVILLE, FL 32216

STEIN, ABRAHAM *(AC 1082)*
220 MIRACLE MILE
CORAL GABLES, FL 33134

STEIN, DAVID C *(AC R001054)*
6101 FALLS CIRCLE NORTH
FT LAUDERDALE, FL 33313

STEIN, ELLIOT D *(AC R000747)*
3350 NORTH HILLS DRIVE
HOLLYWOOD, FL 33021

STEIN, MARVIN *(AC 1192)*
STEIN & HIPSMAN CPA'S
5915 PONCE DELEON BLVD
CORAL GABLES, FL 33146

STEIN, MARVIN P *(AC 4568)*
9395 SW 77TH AVENUE
APARTMENT 4045
MIAMI, FL 33156

STEIN, MAX G *(AC 673)*
4140 SW 74TH COURT
MIAMI, FL 33155

STEINBACH, ALAN P *(AC 1259)*
440 1ST AVENUE SOUTH
800 TIMES BUILDING
ST PETERSBURG, FL 33701

STEINBERG, AARON L *(AC R000182)*
5700 NE 4TH COURT
MIAMI, FL 33137

STEINBERG, HARRIS N *(AC 1399)*
2025 MCKINLEY STREET
HOLLYWOOD, FL 33020

STEINBERG, JODNEY *(AC 2797)*
19440 N E 18TH PLACE
NORTH MIAMI BEACH, FL 33162

STEINBERG, ROBERT S *(AC R000722)*
16775 SW 82ND STREET
MIAMI, FL 33157

STEINMAN, N A *(AC 1950)*
900 WEST 49TH STREET
HIALEAH, FL 33012

STELLE, ALVIN H *(AC 3162)*
7575 SW 30TH TERRACE
MIAMI, FL 33155

STEMLER, WAYNE A *(AC 5904)*
1724 JACOBS ROAD
SOUTH DAYTONA, FL 32019

STENSTROM, RONALD P *(AC 4569)*
C/O CENTRAL BANK FOR
COOPERATIVES
PO BOX 17389
DENVER, CO 80217

STEPHAN, PAUL MENG *(AC 5710)*
8722 SHIRLEY DRIVE APT 134
TEMPLE TERRACE, FL 33617

STEPHENS, DAVID C *(AC 3180)*
2017 NORTH SANTA FE
TULSA, OK 74127

STEPHENS, KENNETH H *(AC R000366)*
5353 N FEDERAL HWY SUITE 405
FT LAUDERDALE, FL 33308

STEPHENS, ROBERT B *(AC 5349)*
228 27TH AVENUE NORTH
ST PETERSBURG, FL 33704

STEPHENS, WM L *(AC 2241)*
2000 N MERIDAN #276
TALLAHASSEE, FL 32303

STEPHENSON, JACK FRANK *(AC 6169)*
7818 NORTH 52ND STREET
TAMPA, FL 33617

STEPHENSON, WAYNE KEITH *(AC 5519)*
2308 CARRICK COURT
TALLAHASSEE, FL 32303

STERN, ARNOLD J *(AC R000077)*
3050 BISCAYNE BOULEVARD
MIAMI, FL 33137

STERN, MARION J *(AC R000283)*
4100 N 58 AVE APT #314
HOLLYWOOD, FL 33021

STERN, RONALD K *(AC 2673)*
C/O RACHLIN & COHEN
CORAL GABLES, FL 33146

STERNBERG, BERNARD *(AC R000820)*
2574 N UNIVERSITY DRIVE
SUNRISE, FL 33322

STERNLICHT, DANIEL JR *(AC 1611)*
1760 NW 190TH TERRACE
OPA LOCKA, FL 33055

STERNLIEB, HERBERT H *(AC R000473)*
MERCEDE WEST BUILDING
2691 EAST OAKLAND PARK BLVD
FT LAUDERDALE, FL 33306

STERNSHEIN, LEWIS *(AC R000049)*
3030 S MIAMI AVENUE
MIAMI, FL 33129

STEVENS, BEN A JR *(AC 3482)*
P O BOX 12521
PENSACOLA, FL 32503

STEVENS, JAMES P *(AC 4570)*
3114 BELDEN CIRCLE APT 3
JACKSONVILLE, FL 32207

STEVENS, SHARON M *(AC 3483)*
1731 NW 6TH STREET
SUITE 9
GAINESVILLE, FL 32601

STEVENSON, HAROLD I *(AC 2913)*
426 SOUTHWEST 40TH STREET
GAINESVILLE, FL 32601

STEWARD, DAVID GILBERT *(AC 5518)*
4906 A RIVER VISTA COURT
TAMPA, FL 33617

STEWART, CHARLES A *(AC 1767)*
2020 NE 48TH COURT
FT LAUDERDALE, FL 33308

STEWART, EVERETT S *(AC 1465)*
1027 LAKE BELL DRIVE
WINTER PARK, FL 32789

STEWART, PATRICIA L *(AC 5251)*
2300 EASTWICK STREET
ORLANDO, FL 32809

STEWART, ROBERT D *(AC 2914)*
P O BOX 308
FT MYERS, FL 33902

STEWART, TOM BRINLEY III *(AC 5905)*
109-1100 SEAGATE AVENUE
NEPTUNE BEACH, FL 32233

STEWART, VIVIAN C JR *(AC R000263)*
P O BOX 347
WEST PALM BEACH, FL 33402

STEWART, WILLIAM M *(AC 2915)*
6505 SOUTHWEST 8TH PLACE
POMPANO BEACH, FL 33063

STICKNEY, CLYDE P *(AC 2083)*
DARTMOUTH COLLEGE
AMOS TUCK SCH OF BUS ADMIN
HANOVER, NH 03755

STILWELL, GERALD ALLEN *(AC 6555)*
C/O PEAT, MARWICK, MITCHELL
& COMPANY
1000 BRICKELL
MIAMI, FL 33131

STINE, DONALD A *(AC R000821)*
1500 E ATLANTIC BLVD
POMPANO BEACH, FL 33060

STIRK, ROBERT J *(AC 3786)*
8473 NW 14TH COURT
CORAL SPRINGS, FL 33065

STISS, SOL B *(AC R000883)*
LAVENTHOL & HORWATH
201 ALHAMBRA CIRCLE
CORAL GABLES, FL 33134

STITES, ARTHUR J *(AC 1700)*
PATRICK & STITES
5644 COLCORD AVENUE
JACKSONVILLE, FL 32211

STOCKHAUSEN, LAWRENCE R *(AC 1814)*
P O BOX 455
ORMOND BEACH, FL 32074

STOCKTON, WILLIAM A JR *(AC 602)*
SUITE 217 THE BOULEVARD BLDG
1920 PALM BEACH LAKES BLVD
WEST PALM BEACH, FL 33409

STOCKWELL, DAVID I *(AC 769)*
2701 E SUNRISE BLVD
SUITE 212
FT LAUDERDALE, FL 33304

STODDART, WILLIAM *(AC R000450)*
P O BOX 6368
FT LAUDERDALE, FL 33310

STOEPPELWERTH, RONALD P *(AC 4361)*
26 WINNERAGO ROAD
SEA RANCH LAKES
FT LAUDERDALE, FL 33308

STOKES, CHARLES J JR *(AC 3107)*
RR #2
TAMA, IA 52339

STOKES, DEBORAH *(AC 5058)*
7463 LOCH NESS DRIVE
MIAMI LAKES, FL 33014

STOKES, S L *(AC 2978)*
SUITE 2000
ONE SE THIRD AVE
MIAMI, FL 33132

STONBERG, MARVIN E *(AC R000150)*
4700 BISCAYNE BOULEVARD
MIAMI, FL 33137

STONE, ARTHUR T *(AC 2184)*
1131 S ORANGE AVENUE
SARASOTA, FL 33579

STONE, GEORGE M *(AC 3311)*
142 SUSAN DRIVE
NEW PORT RICHEY, FL 33552

STONE, LEROY L *(AC R000595)*
290 COCOANUT AVE
P O BOX 353
SARASOTA, FL 33578

STONE, PATRICIA G *(AC 4869)*
455 NW 11TH AVENUE
BOCA RATON, FL 33432

STONE, ROBERT A *(AC 4021)*
8600 SW 145TH STREET
MIAMI, FL 33158

STONE, STANLEY L *(AC 1194)*
20381 NE 30TH AVENUE
APT 306-C
NORTH MIAMI BEACH, FL 33179

STONEROCK, ROBERT F *(AC 499)*
C N A TOWER SUITE 700
255 S ORANGE AVENUE
ORLANDO, FL 32801

STONESIFER, CHARLES C *(AC R000090)*
1114 THE 1100 BLDG.
CLEARWATER, FL 33515

STONESTREET, CHARLES R *(AC R001055)*
PO BOX 2727
BOISE, ID 83701

STOREY, STEPHEN ANDERSON *(AC 5521)*
7501 FIESTA WAY
RALEIGH, NC 27609

STOUDENMIRE, STERLING F III *(AC 4022)*
3430 TIDE DRIVE
PENSACOLA, FL 32504

STOUT, ROBERT V *(AC 4931)*
6983 SW 19TH COURT
POMPANO BEACH, FL 33063

STOUT, WILLIAM L *(AC R001073)*
% ARTHUR ANDERSON & COMPANY
SUITE 2100 ONE BISCAYNE TOWER
MIAMI, FL 33131

STRACK, ROSE A *(AC 4670)*
3141 CARISUDO COURT
ORLANDO, FL 32806

STRAIGHT, MARY F *(AC 5253)*
6901 SW 98TH STREET
MIAMI, FL 33156

STRANG, CLIFFORD B *(AC 3288)*
STRANG MCMILLEN & PERRY
1350 ORANGE AVENUE SUITE 108
WINTER PARK, FL 32792

STRANG, ROBERT A *(AC 1637)*
4514 ROLLING GREEN LANE
TAMPA, FL 33624

STRATTAN, CHARLES G II *(AC 5669)*
P O BOX 4185
HIALEAH LAKES, FL 33014

STRATTON, DENNIS LEE *(AC 4277)*
3072 CRANE STRAND DRIVE
ORLANDO, FL 32807

STRAUSS, KENNETH JOSEPH *(AC 6444)*
4060 NORTH HILLS DRIVE
APARTMENT 20
HOLLYWOOD, FL 33021

STRAUSS, RAYMOND H *(AC 2178)*
P O BOX 600457
NORTH MIAMI, FL 33162

STRAWN, ARLENE WEAVER *(AC 6445)*
220 WESTWOOD DRIVE, NORTH
TALLAHASSEE, FL 32304

STRAWN, MAX M *(AC 940)*
4709 CENTRAL AVENUE
ST PETERSBURG, FL 33713

STREETS, DANIEL WARREN *(AC 6170)*
7507 BEACH BLVD APT 2002
JACKSONVILLE, FL 32216

STRELAU, NANCY E *(AC 4023)*
4829 BIMINI CIRCLE NORTH
WEST PALM BEACH, FL 33407

STRICKLAND, DONALD C JR *(AC 5906)*
410 WARE BLVD
SUITE 303
TAMPA, FL 33619

STRICKLAND, FLARZELL N *(AC 1701)*
P O BOX 700
LIVE OAK, FL 32060

STRICKLAND, JAMES A JR *(AC 6060)*
880 E BAYA AVENUE
LAKE CITY, FL 32055

STRICKLAND, JEANNE T *(AC 5254)*
4526 SWANN AVENUE
TAMPA, FL 33609

STROHL, PATRICK F *(AC 5256)*
3101 MAGUIRE BLVD SUITE 288
ORLANDO, FL 32803

STRONG, LARRY L *(AC 3750)*
3808 ROLF DR
TALLAHASSEE, FL 32303

STRONGIN, EDWARD A *(AC 4278)*
10500 SW 124TH ROAD
MIAMI, FL 33186

STROUP, CHARLES E JR *(AC R000913)*
3910 S WASHINGTON AVENUE
SUITE 221
TITUSVILLE, FL 32780

STROUPE, MARGARET F *(AC 3108)*
860 US #1 PO 14368
NORTH PALM BEACH, FL 33408

STROUT, RANDOLPH A *(AC 4097)*
6678 FIRST AVE SOUTH
ST PETERSBURG, FL 33707

STRUBY, CHARLES R *(AC 4870)*
17711 SW 92ND COURT
MIAMI, FL 33157

STUART, CHARLES L *(AC 2335)*
450-75TH AVENUE
ST PETERSBURG BEACH, FL 33706

STUART, DONALD S *(AC 4279)*
C/O LOVELACE ROBY & CO
P O BOX 3429
ORLANDO, FL 32802

STUMM, CHARLES C *(AC 4307)*
11941-68TH AVE NORTH
SEMINOLE, FL 33542

STUPP, MORTON *(AC 1589)*
3110 FIRST AVE NO SUITE 2G
ST PETERSBURG, FL 33713

STURM, RICHARD V *(AC 1325)*
JOHN BALLAS & COMPANY, P.A.
201 E. PINE STREET, SUITE 410
ORLANDO, FL 32801

SUAREZ, ANGEL A *(AC 4571)*
9280 SW 21ST STREET
MIAMI, FL 33165

SUAREZ, IGNACIO J *(AC 5971)*
2500 SW 23RD STREET
MIAMI, FL 33145

SUAREZ, LOUIS *(AC 6171)*
10760 SW 67 DRIVE
MIAMI, FL 33173

SUBER, FRED T JR *(AC 1981)*
3850 SW 70TH AVENUE
MIAMI, FL 33156

SUCHER, RANDY A *(AC 4401)*
704 REGENCY CT
TAMPA, FL 33612

SUESS, PETER J *(AC 3397)*
4151 WOODCOCK DRIVE SUITE 213
JACKSONVILLE, FL 32207

SULLIVAN, BRUCE D *(AC R000433)*
2890 EATON ROAD
SHAKER HEIGHTS, OH 44122

SULLIVAN, MICHAEL B *(AC 4024)*
15422 SW 74 COURT
MIAMI, FL 33157

SULLIVAN, THOMAS D *(AC 3562)*
400 NORTH FEDERAL HIGHWAY
SUITE 200
BOCA RATON, FL 33432

SUMMERHAYS, ROBERT W JR *(AC R001250)*
2915 SHERWOOD LANE
FT PIERCE, FL 33450

SUMMERS, DAVID P *(AC 5256)*
3315-H CIRCLE BROOK DRIVE SW
ROANOKE, VA 24014

SUMMERS, JAMES E *(AC 3349)*
6608 24TH AVENUE EAST
BRADENTON, FL 33505

SUMMERS, JESSE E *(AC 2298)*
320 RIVERSIDE AVE
JACKSONVILLE, FL 32202

SUNSHINE, LAWRENCE H *(AC R001276)*
6828 NW 5TH STREET
PLANTATION, FL 33317

SUPERSTEIN, NORMAN *(AC 1291)*
9000 GARLAND AVENUE
SURFSIDE, FL 33154

SUPERTY, JOSEPH J JR *(AC 3751)*
2731 N ANDREWS AVE #C-1
FT LAUDERDALE, FL 33311

SUPLEE, T RAYMOND *(AC 4572)*
3628 LAKEWOOD DRIVE
SARASOTA, FL 33580

SURMAN, WILLIAM J JR *(AC 4871)*
C/O GUTHRIE, JACOBS & EUBANKS
115 CRAWFORD BLVD.
BOCA RATON, FL 33434

SUSSMAN, CHARLES R *(AC 4673)*
2401 INDEPENDENT SQUARE
JACKSONVILLE, FL 32202

SUSSMAN, IRVING *(AC R001291)*
6006 MIRAMAR PARKWAY
MIRAMAR, FL 33023

SUSSMAN, JACK H *(AC R000940)*
2401 INDEPENDENT SQUARE
JACKSONVILLE, FL 32202

SUSSMAN, LESTER M *(AC 6446)*
2329 MONROE STREET
HOLLYWOOD, FL 33020

SUSSMAN, LOUIS *(AC R001111)*
2522 EMORY DRIVE EAST
WEST PALM BEACH, FL 33406

SUTHERLAND, DAWNE M S *(AC 5907)*
4670 ANCHOR LANE
PENSACOLA, FL 32504

SUTHERLAND, JAMES WALLACE JR *(AC 5711)*
915 NE 125TH ST
NORTH MIAMI, FL 33161

SUTO, ALEXANDER L *(AC R000941)*
150 E BOCA RATON ROAD
BOCA RATON, FL 33431

SUTOROWSKI, MARY N *(AC 6172)*
9645 BAYMEADOWS RD APT 761
JACKSONVILLE, FL 32216

SUTTA, STUART *(AC 6173)*
8895 SW 125 TERRACE
MIAMI, FL 33176

SUTTON, JAMES C *(AC 2038)*
P O BOX 129
COCOA, FL 32922

SUTTON, JOHN E *(AC 5329)*
3821 PRYTANIA STREET
APT 9
NEW ORLEANS, LA 70115

SUTTON, L D *(AC 2563)*
P O BOX 575
BROOKSVILLE, FL 33512

SWAD, RANDY G *(AC 3752)*
3942 GOURRIER #335
BATON ROUGE, LA 70808

SWAIN, CLAYTON M *(AC R000272)*
2202 HOWARD DRIVE
WINTER PARK, FL 32792

SWAINE, RICHARD L *(AC 4872)*
408 CHESTNUT DRIVE
TALLAHASSEE, FL 32301

SWAN, CHARLES W JR *(AC 2916)*
708 SE SIXTH STREET
FT LAUDERDALE, FL 33301

SWANI, PARVESH *(AC 5641)*
8251 VERMONTH ROAD
JACKSONVILLE, FL 32211

SWANN, A. FRED A *(AC 2277)*
P O BOX 3051
TAMPA, FL 33601

SWARTZ, IRVIN C *(AC R000884)*
3041 NE 45TH STREET
FT LAUDERDALE, FL 33308

SWAUN, JOHN W *(AC 3182)*
P O BOX 621
CORAL GABLES, FL 33134

SWEARINGEN, DONALD G *(AC R000367)*
720 UNITED FIRST FEDERAL BLDG
1390 MAIN ST
SARASOTA, FL 33577

SWEENEY, HARVEY R *(AC 3201)*
2273 ARENDELL WAY
TALLAHASSEE, FL 32303

SWEET, DONALD J *(AC 941)*
P O BOX 12346
ST PETERSBURG, FL 33733

SWEET, HENRY C *(AC R000596)*
2081 SOUTH OCEAN DRIVE APT 404
HALLANDALE, FL 33009

SWICHKOW, BERNARD *(AC 1083)*
7220 NW 36 ST SUITE 240
PAN AMERICAN BANK BUILDING
MIAMI, FL 33166

SWIFT, JAMES PAUL *(AC 6447)*
55 SW 2ND AVENUE
APARTMENT 205
BOCA RATON, FL 33432

SWIFT, MAURICE N *(AC 1612)*
1820 NE 163RD STREET
NORTH MIAMI BEACH, FL 33162

SWIFT, MICHAEL A *(AC 6257)*
COOPERS & LYBRAND
ONE FINANCIAL PLAZA SUITE 2500
FT LAUDERDALE, FL 33394

SWIMMER, JOSEPH S *(AC R000236)*
210 RIVO ALTO DRIVE
MIAMI BEACH, FL 33139

SWOPE, RICHARD A *(AC 6174)*
6910 SAN MATEO COURT
TAMPA, FL 33615

SYKES, WAYNE H *(AC 5258)*
8823 NE 4TH AVENUE ROAD
MIAMI SHORES, FL 33153

SYM, JOY M *(AC 5522)*
7374 BIG CYPRESS DRIVE
MIAMI LAKES, FL 33014

SYM, ROBERT W *(AC 1702)*
196 TOLL GATE TRAIL
LONGWOOD, FL 32750

SZARO, DONN A *(AC 4574)*
910 FLAGSHIP BANK BUILDING
TAMPA, FL 33602

SZKULA, WILLIAM E *(AC 4280)*
5966 NW 29TH STREET
FT LAUDERDALE, FL 33313

TABER, DELBERT LESLIE JR *(AC 5523)*
ONE BISCAYNE TOWER
SUITE 1700
MIAMI, FL 33131

TACEY, JAMES L *(AC R000214)*
P O BOX 185
WOODBRIDGE, VA 22194

TACON, FREDIERIC EMILE JR *(AC 5525)*
6121 110TH AVENUE
TEMPLE TERRACE, FL 33617

TAFT, HARRY J *(AC 4873)*
1225 SKY LANE
DE LAND, FL 32720

TAGER, SAMUEL *(AC R001354)*
8400 BYRON AVENUE
MIAMI BEACH, FL 33141

TAGGART, JAMES K *(AC 1400)*
P O BOX 111
TAMPA, FL 33601

TAIT, ALLAN R *(AC 1223)*
9999 NE 2ND AVENUE
MIAMI SHORES, FL 33138

TAIT, EDWARD B *(AC 131)*
9999 NE 2ND AVENUE
MIAMI SHORES, FL 33138

TAIT, GREGORY R *(AC 4874)*
9999 NE 2ND AVENUE SUITE 106
MIAMI SHORES, FL 33153

TAKIER, JERRY R SR *(AC R001341)*
2430 CORTEZ AVENUE
VERO BEACH, FL 32960

TALBERT, VICTOR I *(AC 2376)*
4209 BEAUNE DRIVE
KEHNER, LA 70062

TALBOTT, WM D *(AC R000513)*
STAR ROUTE BOX 94X
CATLIN ROAD LAKE TALQUIN
TALLAHASSEE, FL 32304

TALLEY, JEFFERY J *(AC 4281)*
1313 SHARON ROAD
TALLAHASSEE, FL 32303

TALLMAN, LAWRENCE MICHAEL *(AC 6656)*
3623 MACGREGOR DRIVE
JACKSONVILLE, FL 32210

TALLYN, ROBERT D *(AC 2008)*
5093 ROCHELLE ROAD
VIRGINIA BEACH, VA 23462

TAMM, MEINHARD JR *(AC 4639)*
6312 S PADRE ISLAND DRIVE
APT F
CORPUS CHRISTI, TX 78412

TANNEN, JONATHAN F *(AC 6176)*
11121 N KENDALL DRIVE A-205
MIAMI, FL 33176

TANNENBAUM, MICHAEL DAVID *(AC 6557)*
514-6 SW 34TH STREET
GAINESVILLE, FL 32607

TANNER, GRACE *(AC 4026)*
P O BOX 415
PORT RICHEY, FL 33568

TANZLER, HANS GERHARDT III *(AC 6972)*
4000 SW 47TH STREET #E-9
GAINESVILLE, FL 32608

TARNELL, FRED J *(AC 2009)*
11046 SW 70 LANE
MIAMI, FL 33173

TARNUZZER, NINA W *(AC 5647)*
205 SE 16TH AVENUE
APARTMENT 4-D
GAINESVILLE, FL 32601

TARSCHES, ELLIS S *(AC 2135)*
3000 BISCAYNE BLVD SUITE 511
MIAMI, FL 33137

TARTAGLIA, CAROLYN A *(AC 6269)*
1221 TALBOT AVENUE
TALLAHASSEE, FL 32304

TATRO, RICHARD A *(AC 5250)*
1656 LONG MEADOW ROAD
FT MYERS, FL 33901

TATTERSALL, FRED *(AC 4575)*
CITY INVESTING COMPANY
P O BOX 608
TUXEDO, NY 10987

TAYKAN, ARIE A *(AC 5908)*
11430 NW 29TH MANOR
SUNRISE, FL 33323

TAYLOR, CHARLES E *(AC 865)*
POST OFFICE BOX A
FT MYERS, FL 33902

TAYLOR, DAIL ALLEN *(AC 6973)*
104 PARADISE HARBOR, #305
NORTH PALM BEACH, FL 33408

TAYLOR, FRED E *(AC 5909)*
10250 SW 109TH STREET
MIAMI, FL 33176

TAYLOR, GEORGE C *(AC 5061)*
P O BOX 1057
COCOA BEACH, FL 32931

TAYLOR, JAMES B *(AC 6330)*
12104 ALT A-1-A APT G-6
LAKE PARK, FL 33403

TAYLOR, JOHN E *(AC R000613)*
1356 WOODRIDGE AVENUE
NAPLES, FL 33940

TAYLOR, RUSSELL H JR *(AC 6176)*
900 N WHEELER STREET
PLANT CITY, FL 33566

TAYLOR, VIRGINIA J *(AC 5670)*
3010 LAKE SHORE DRIVE
TALLAHASSEE, FL 32303

TAYLOR, WILLIAM A *(AC R000667)*
512 W BAY DRIVE
LARGO, FL 33540

TEAGUE, ROBERT *(AC 2242)*
1813 AARON DRIVE
TALLAHASSEE, FL 32303

TEDAMONSON, ALAN L *(AC 2564)*
P O BOX 347
WEST PALM BEACH, FL 33402

TEDESCO, ARTHUR N *(AC R001261)*
10380 SW 120TH STREET
MIAMI, FL 33176

TEDFORD, JOHN H *(AC 2299)*
3201 SW 94TH AVENUE
MIAMI, FL 33165

TEER, GEORGE D *(AC R000476)*
511 FIRST STREET
ENCINITAS, CA 92024

TEETERS, BRUCE W *(AC 2391)*
133 SHEFFIELD LANE
MCMURRAY, PA 15317

TEGER, SIDNEY *(AC 4282)*
811 N HIGHLAND DRIVE
HOLLYWOOD, FL 33021

TEITEL, DAVID *(AC 2416)*
2111 S FLAGLER DR
WEST PALM BEACH, FL 33401

TEITELBAUM, GERALD *(AC 1231)*
1820 BAY ROAD
MIAMI BEACH, FL 33139

TEJERA, JUAN J *(AC 2917)*
2124 FIRST FINANCIAL TOWER
TAMPA, FL 33602

TELAN, JOSEPH JR *(AC 3753)*
3213 HERMITAGE ROAD EAST
JACKSONVILLE, FL 32211

TEMPLETON, LOUISE *(AC 1382)*
3205 CARLETON PLACE
LAKELAND, FL 33803

TEMPLETON, STEVEN ALAN *(AC 5526)*
8811 FONTAINEBLEAU BLVD.
APT 206
MIAMI, FL 33172

TENCH, LOUISE M *(AC 1941)*
314 S MISSOURI AVENUE #310
CLEARWATER, FL 33616

TENCZAR, ROBERT N *(AC 4027)*
1840 SW 81ST WAY
DAVIE, FL 33324

TENENBAUM, ARTHUR T *(AC R000308)*
2810 E OAKLAND PARK BLVD
SUITE 306
FT LAUDERDALE, FL 33306

TENENBAUM, MORRIS A *(AC 968)*
20451 NW 2ND AVENUE
MIAMI, FL 33169

TENER, ROBERT L *(AC 4992)*
3527 LORI LANE
LAKELAND, FL 33801

TEPPER, STEPHEN R *(AC 2416)*
11655 NE 20TH DRIVE
NORTH MIAMI, FL 33139

THACKER, CATHERINE C *(AC 6177)*
814 HASTINGS DRIVE
KISSIMMEE, FL 32741

THARP, JOSEPH B *(AC 1467)*
91 OLD KINGS HIGHWAY
NEW CANAAN, CT 06840

THAW, MARK R *(AC 3754)*
20451 NORTH WEST 2ND AVENUE
MIAMI, FL 33169

THAW, RONALD L *(AC 1196)*
20451 NW 2 AVE
MIAMI, FL 33169

THEODORE, WILLIAM C *(AC 5066)*
3084 BERMWOOD LANE
HOLLYWOOD, FL 33021

THIBADEAU, JOSEPH H JR *(AC 4875)*
7495 SW 173RD STREET
MIAMI, FL 33157

THIBAULT, ROBERT H *(AC 2979)*
24971 ARLINGTON LANE
NO OLMSTED, OH 44070

THIEMANN, DIETER *(AC R000396)*
784 US HIGHWAY ONE
SUITE 23
NORTH MIAMI BEACH, FL 33162

THOMAS, ANGELA HEMPEN *(AC 6178)*
2805 NE EXPRESSWAY
APT C-14
ATLANTA, GA 30345

THOMAS, EDDIE F *(AC 3109)*
HAWKINSVILLE HOTEL BUILDING
COMMERCE STREET
HAWKINSVILLE, GA 31306

THOMAS, HAROLD L *(AC 1252)*
1536 COMMERCIAL PARK DRIVE
LAKELAND, FL 33803

THOMAS, JAMES B JR *(AC 1520)*
6116 FRANKLIN PARK ROAD
MCLEAN, VA 22101

THOMAS, JAMES E II *(AC 5910)*
334 NW THIRD AVENUE
OCALA, FL 32670

THOMAS, JOHN P *(AC 2396)*
POST OFFICE BOX 3356
TALLAHASSEE, FL 32303

THOMAS, KENNETH A *(AC R000340)*
2550 W OAKLAND PARK BOULEVARD
FT LAUDERDALE, FL 33311

THOMAS, L. LEE *(AC R001355)*
109 RIO VISTA DRIVE
FT PIERCE, FL 33450

THOMAS, THOMAS RHYS *(AC 5712)*
306 NORTH HAWTHORN CIRCLE
WINTER SPRINGS, FL 32707

THOMAS, WM F *(AC R000168)*
SUITE 305 SECURITY FEDERAL BLD
6075 SUNSET DRIVE
SOUTH MIAMI, FL 33143

THOMPKINS, RONALD *(AC 4576)*
PO BOX 1575
MIAMI, FL 33155

THOMPSON, ANTHONY CHARLES *(AC 6448)*
P.O. BOX 122
HOLLISTER, FL 32047

THOMPSON, BETH M *(AC 631)*
P O BOX 610007
NORTH MIAMI, FL 33161

THOMPSON, BYRON N *(AC R000341)*
1300 ATLANTIC BANK BLDG
JACKSONVILLE, FL 32202

THOMPSON, DOUGLAS H JR *(AC 3110)*
POST OFFICE BOX 13475
GAINESVILLE, FL 32604

THOMPSON, J MARTIN *(AC R001378)*
11763 FT CAROLINE ROAD
JACKSONVILLE, FL 32225

THOMPSON, JOEL T *(AC 3564)*
2809 CAMBRIDGE LANE
MISSOURI CITY, TX 77459

THOMPSON, NICHOLAS R SR *(AC 2980)*
ROUTE 2
VERSAILLES, KY 40383

THOMPSON, PERRY R *(AC 2417)*
C/O COOPERS & LYBRAND
HARTFORD BUILDING
ORLANDO, FL 32801

THOMPSON, RICHARD S *(AC R000397)*
PO BOX 3956
VERO BEACH, FL 32960

THOMPSON, ROBERT A *(AC 5528)*
2501 SEABREEZE COURT
TAMPA, FL 33618

THOMPSON, ROBERT R *(AC 3111)*
9407 N.W. 37TH COURT
CORAL SPRINGS, FL 33065

THOMPSON, ROY TABELING *(AC 5529)*
1004 CORONADO DRIVE
ROCKLEDGE, FL 32955

THOMPSON, TERRENCE J *(AC 1245)*
9159 SW 77TH AVE APT 408
MIAMI, FL 33156

THOMPSON, TERRENCE J II *(AC 2981)*
9175 SW 77TH AVE APT 104
MIAMI, FL 33156

THOMPSON, WALTER BROOKS *(AC 5530)*
3102-204 BAY OAKS COURT
TAMPA, FL 33609

THOMPSON, WILLIAM H *(AC 6449)*
1235 ROSEMARY DRIVE
ORLANDO, FL 32807

THOMSON, THOMAS L *(AC 822)*
2300 PALM BEACH LAKES BLVD.
SUITE 201
WEST PALM BEACH, FL 33409

THOMSON, WILLIAM F *(AC 2300)*
309 OFFICE PLAZA
P O BOX 907
TALLAHASSEE, FL 32302

THOMSON, WILLIAM L *(AC R000981)*
710 OAKS FIELD ROAD
JACKSONVILLE, FL 32211

THORNE, JONATHAN B *(AC 4029)*
P O BOX 2212
730 S ATLANTIC AVE SUITE 204
ORMOND BEACH, FL 32074

THORNTON, FRED A *(AC 1703)*
6145 VIRWOOD ROAD
PENSACOLA, FL 32504

THORNTON, KAREN HOOKS *(AC 6266)*
3334 SPRING MEADOW COURT
TUCKER, GA 30084

THORNTON, MARY J R *(AC 5911)*
P.O. BOX 367
MARY ESTHER, FL 32569

THORSEN, JOHN P *(AC 2336)*
8600 NW SOUTH RIVER DRIVE
MIAMI, FL 33166

THORSEN, TOM S *(AC 2982)*
28 YACHT CLUB DRIVE APT 304
NORTH PALM BEACH, FL 33408

THREATT, BOBBY R *(AC 3112)*
13660 SW 100TH AVENUE
MIAMI, FL 33176

TICE, MARIA M *(AC 3807)*
1624 SPRINGBROOK ROAD
WALNUT CREEK, CA 94595

TIEDE, RICHARD E JR *(AC 5261)*
8234 STYERS COURT
JACKSONVILLE, FL 32221

TIEGEN, ELAINE MALIN *(AC 6179)*
% LAVENTHOL & HORWATH
201 ALHAMBRA CIRCLE
CORAL GABLES, FL 33134

TIKTIN, STEVEN L *(AC 2418)*
14554 SW 76TH STREET
MIAMI, FL 33143

TILLETT, J W JR *(AC 3113)*
381 79TH AVE NE
ST PETERSBURG, FL 33702

TILLEY, ROBERT W *(AC 3484)*
COBBLESTONE APT 1-4
DUBLIN, GA 31021

TILLMAN, PAUL J *(AC 2197)*
1900 FROST BANK TOWER
SAN ANTONIO, TX 78205

TILLMAN, ROBERT C *(AC 4283)*
951 FLA NATIONAL BANK BLDG
JACKSONVILLE, FL 32202

TINSLEY III, WILLIAM THOMAS *(AC 6296)*
1331 EDDY ROAD
JACKSONVILLE, FL 32211

TIPTON, DAVID C *(AC 4362)*
PO BOX 327
PANAMA CITY, FL 32401

TIPTON, DOUGLAS I *(AC 1912)*
P O BOX 955
TAMPA, FL 33601

TISHGART, CHARLES *(AC 4284)*
6520 SW 92ND AVENUE
MIAMI, FL 33173

TITEN, ANDREW BARRY *(AC 5713)*
7918 A HANLEY ROAD
TAMPA, FL 33614

TOBIAS, BENJAMIN A *(AC R001182)*
15309 NE 6TH AVENUE APT 301
NORTH MIAMI, FL 33162

TOCA, MARIO EDUARDO *(AC 5524)*
7805 CORAL WAY
SUITE 118
MIAMI, FL 33155

TODD, ALBERT W JR *(AC R000760)*
4854 RABAMA
ORLANDO, FL 32806

TOKARZ, CHARLES J JR *(AC 4974)*
9835 SW 164 TERRACE
MIAMI, FL 33157

TOLBERT, PATRICK W *(AC 3485)*
2036 BENT PINE COURT
JACKSONVILLE, FL 32211

TOLBERT, THOMAS C *(AC 1521)*
P O BOX 12523
PENSACOLA, FL 32573

TOLLEFSON, DONALD A *(AC R000356)*
1666 K STREET NW
WASHINGTON, DC 20006

TOMLINSON, DOUGLAS S *(AC 4363)*
5323 LANYARD COURT
ORLANDO, FL 32803

TOMLINSON, JOHN L JR *(AC 4285)*
6477 BAY CLUB DRIVE
FT LAUDERDALE, FL 33308

TOMPKINS, JAMES R *(AC 4030)*
4153 SAN JUAN AVE
JACKSONVILLE, FL 32210

TONDREAULT, STEPHEN H *(AC 3755)*
6775 14TH STREET SOUTH
ST PETERSBURG, FL 33705

TONRY, ROBERT B *(AC 2983)*
P O BOX 2382
ORLANDO, FL 32802

TOONK, WILLIAM L *(AC 4577)*
25 PARK PLACE
% ARTHUR ANDERSEN & CO
ATLANTA, GA 30303

TOOPES, JAMES A JR *(AC 2919)*
8024 HIBISCUS DRIVE
TAMPA, FL 33617

TOPF, MICHAEL ALLEN *(AC 6450)*
13485 SW 108TH STREET CIRCLE
MIAMI, FL 33186

TOPPING, JEROME J *(AC R000539)*
2810 E OAKLAND PARK BLVD
FT LAUDERDALE, FL 33306

TORBIT, SIDNEY H *(AC 1982)*
5515 PIMLICO DR
TALLAHASSEE, FL 32303

TORGAS, ED S *(AC 3565)*
SUITE 2000
ONE SE THIRD AVENUE
MIAMI, FL 33131

TORNWALL, GEORGE E JR *(AC 640)*
P O BOX 300
ST PETERSBURG, FL 33731

TORRANS, ALFRED W II *(AC 4031)*
601 SOUTH FIRST STREET
LAKE CITY, FL 32055

TORRES, AUGUST S JR *(AC 2243)*
7821 CORAL WAY
SUITE 116A
MIAMI, FL 33155

TORRES, THOMAS *(AC 4578)*
1800 ATLANTIC BOULEVARD
JACKSONVILLE, FL 32207

TOTTLE, DAVID J *(AC 5262)*
5503 PINE CIRCLE NE
ST PETERSBURG, FL 33703

TOUCHTON, DAVID M *(AC 2799)*
P O BOX 1076
LAKELAND, FL 33802

TOW, DAVID I *(AC 1706)*
8100 SW 81ST DRIVE
MIAMI, FL 33156

TOWER, RALPH B *(AC R000629)*
P O BOX 10129
TAMPA, FL 33609

TOWNSEND, GRADY M *(AC 2386)*
227 YARMOUTH ROAD
FERN PARK, FL 32730

TOWNSEND, KENNETH H II *(AC 3486)*
1095 KATELLA STREET
LAGUNA BEACH, CA 92651

TOWNSEND, WILLIAM E *(AC R000451)*
P O BOX 879
CARUTHERSVILLE, MO 63830

TRAER, WILLIAM M III *(AC 5912)*
4950 RICHARD STREET
APARTMENT 17
JACKSONVILLE, FL 32207

TRAGER, S G *(AC R000343)*
301 ARTHUR GODFREY ROAD
MIAMI BEACH, FL 33140

TRAINA, SAMUEL *(AC 4032)*
C/O MIAMI HEART INSTITUTE
4701 N MERIDIAN AVE
MIAMI BEACH, FL 33140

TRAMMELL, WILSON S *(AC 5642)*
5039 TIMUQUANA ROAD
JACKSONVILLE, FL 32210

TRAPP, GARY D *(AC 2698)*
2723 MANATEE AVENUE WEST
BRADENTON, FL 33505

TRAUM, SYDNEY S *(AC R000435)*
55 S PROSPECT DRIVE
CORAL GABLES, FL 33133

TRAVASSOS, NATHAN J JR *(AC 2377)*
1514 NIRA STREET
JACKSONVILLE, FL 32207

TRAVER, EDWIN L *(AC R000458)*
4001 N 38TH AVENUE
HOLLYWOOD, FL 33021

TRAVIESO, JOSE R JR *(AC 4069)*
10112 SW 20TH STREET
MIAMI, FL 33165

TRAYLOR, BARBARA S *(AC 4286)*
640 E OCEAN AVE
BOYNTON BEACH, FL 33435

TRAYLOR, ROBERT L *(AC 4033)*
1710 GULF LIFE TOWER
JACKSONVILLE, FL 32207

TRAYNOR, ANITA D *(AC 1401)*
19790 SW 242ND STREET
HOMESTEAD, FL 33030

TREADWELL, FRANKLIN E *(AC 4034)*
CHARTER LAND & HOUSING CORP.
POST OFFICE BOX 2017
JACKSONVILLE, FL 32231

TRESCOTT, ROBERT L *(AC 3756)*
7413 SW 53RD AVENUE
MIAMI, FL 33143

TRIAY, ANDRES JR *(AC 4287)*
8440 SW 32ND STREET
MIAMI, FL 33155

TRIBBLE, STEVEN C *(AC 4876)*
POST OFFICE BOX 433
LLOYD, FL 32337

TRIEBWASSER, MARSHA WEISS *(AC 6451)*
10 NW 87TH AVENUE
MIAMI, FL 33126

TRIESTE, J ALEX *(AC 4932)*
150 EAST PALMETTO PARK ROAD
BOCA RATON, FL 33431

TRILLING, MORTON *(AC 1038)*
999 BRICKELL AVENUE
MIAMI, FL 33131

TRINGALI, JOSEPH ANTHONY *(AC 6233)*
55 SE 14TH STREET #211
BOCA RATON, FL 33431

TRIPLETT, JOSEPH I *(AC 475)*
P O BOX 988
GREEN COVE SPRINGS, FL 32043

TRIPLETT, THOMAS E *(AC 286)*
P O BOX 3426
ORLANDO, FL 32802

TRIPLETT, THOMAS E JR *(AC 3787)*
4001 NW 13TH PLACE
GAINESVILLE, FL 32601

TRIPODO, ANTHONY *(AC 4969)*
5554 NORTH FEDERAL HIGHWAY
FT LAUDERDALE, FL 33310

TRIPP, CARL G *(AC 450)*
SUITE 310 ARCADE BLDG
LAKELAND, FL 33801

TRIPP, PATTI S *(AC 4651)*
301 34TH STREET
WEST DES MOINES, IA 50265

TRIVETT, VICTOR G *(AC 830)*
7130 SW 74TH STREET
MIAMI, FL 33143

TROBAUGH, ERNEST E *(AC 2252)*
2801 GRASSMERE LANE
ORLANDO, FL 32808

TROUP, DAVID LEE *(AC 5531)*
5038 35TH AVENUE NORTH
ST PETERSBURG, FL 33710

TROW, CAROL A *(AC 3593)*
334 NW 3RD AVE
OCALA, FL 32670

TRUBY, MICHAEL C *(AC 3332)*
SWIMMING PEN DR
DOCTORS INLET, FL 32030

TRUE, JOHN E *(AC 3114)*
8900 SW 171ST STREET
MIAMI, FL 33157

TRUMBOWER, JERROLD S *(AC R000045)*
33 E ROBINSON STREET
ORLANDO, FL 32801

TRUTT, LOUIS *(AC R000914)*
271 COVENTRY L CENTURY VILLAGE
WEST PALM BEACH, FL 33409

TUBBS, STEVEN R *(AC 6180)*
1356 NW SECOND AVENUE
BOCA RATON, FL 33431

TUCKER, DENNIS J *(AC 4403)*
3920 BERWYN DRIVE SOUTH
APT 207
MOBILE, AL 36608

TUCKER, LEONARD R JR *(AC 4080)*
1160 COASTAL HIGHWAY
ST AUGUSTINE, FL 32084

TUCKER, THOMAS M *(AC 2084)*
3809 SANDUNE LANE
CORONA DEL MAR, CA 92625

TUELL, CARL W JR *(AC R000982)*
960 HAGLER DRIVE
NEPTUNE BEACH, FL 32233

TUERK, JOHN F *(AC 1318)*
1230 HENDRICKS AVENUE
JACKSONVILLE, FL 32207

TUFTS, ROBERT W *(AC 3115)*
POST OFFICE BOX 407
GAINESVILLE, FL 32602

TUNICK, EDWIN *(AC 1638)*
800 EAST BROWARD BLVD SUITE 70
FT LAUDERDALE, FL 33301

TURCHEN, HARLOW N *(AC 5913)*
11511 NW 23RD STREET
PEMBROKE PINES, FL 33023

TURLINGTON, RALPH D JR *(AC 3352)*
32 GRAMERCEY PARK SOUTH
G 17
NEW YORK, NY 10003

TURNAGE, THOMAS L JR *(AC 4364)*
5255 TULANE AVENUE
JACKSONVILLE, FL 32207

TURNER, JAMES HOMER *(AC 6004)*
4521 FERNCROFT CIRCLE
TAMPA, FL 33609

TURNER, JOEL H *(AC 3370)*
DRAFFIN,TUCKER,BILTON RUIS & M
P O BOX 6
ALBANY, GA 31702

TURNER, LESLIE C *(AC 697)*
109 SE 1ST AVE
OCALA, FL 32670

TURNER, ROBERT D *(AC 5263)*
HIRSCH, BABUSH, NEIMAN
& KORNMAN
3340 PEACHTREE ROAD, SUITE 950
ATLANTA, GA 30326

TURNER, WILLIAM R *(AC 4288)*
3720 INVERRARY DRIVE 2G
FT LAUDERDALE, FL 33313

TURNEY, JOHN P *(AC 496)*
501 NORTH GRANDVIEW
P O BOX 5335
DAYTONA BEACH, FL 32018

TUSHAUS, BRADLEY CHARLES *(AC 6462)*
5286 28TH AVENUE NORTH
ST PETERSBURG, FL 33710

TUXWORTH, RALPH C *(AC 1328)*
P O BOX 18645
TAMPA, FL 33609

TWITTY, RICHARD A *(AC 3319)*
P.O. BOX 847
CRESTVIEW, FL 32536

TYLER, LANNY W *(AC 4580)*
POST OFFICE BOX 1965
BRADENTON, FL 33506

TYLER, MARVIN G *(AC 2384)*
P O BOX 4689
CLEARWATER, FL 33518

TYSON, HIRAM L *(AC 553)*
218 19TH AVE N
JACKSONVILLE BEACH, FL 32250

TYTELL, BERNARD *(AC 344)*
13953 KENDALL LAKES CIRCLE
APARTMENT B-706
MIAMI, FL 33183

UBIETA, RAIMUNDO FELIX *(AC 6453)*
10880 OLIVE AVENUE
PEMBROKE PINES, FL 33023

UDVARI, GEORGE R *(AC 6560)*
3342 SEMORAN BLVD
APARTMENT 2
ORLANDO, FL 32807

UHL, MICHAEL CHARLES *(AC 6234)*
2905 TREMAINSVILLE #23
TOLEDO, OH 43613

ULLMAN, H WARREN JR *(AC 5264)*
6916 NW FIFTH STREET
FT LAUDERDALE, FL 33317

ULMER, ESTEN A *(AC 871)*
315 PALERMO AVENUE
CORAL GABLES, FL 33134

ULRICH, GEORGE H JR *(AC 3613)*
6706 PINEHURST
NORTH LAUDERDALE, FL 33068

ULRICH, RICHARD G *(AC 2179)*
646 SECOND AVE SO
ST PETERSBURG, FL 33701

UNCYK, IRVING *(AC 6454)*
8654 WILSHIRE DRIVE
MIRAMAR, FL 33023

UNDERHILL, LEE G *(AC 2675)*
617 E COLONIAL DRIVE
ORLANDO, FL 32803

UNGARO, JAMES J *(AC 4036)*
119 W ORLANDO STREET
ORLANDO, FL 32804

UNRUH, JIM D *(AC R000503)*
2601 E OAKLAN PK BLVD RM 402
FT LAUDERDALE, FL 33306

URBAN, O R *(AC 677)*
2111 LIBERTY STREET NORTH
JACKSONVILLE, FL 32206

URRECHAGA, JOSE L *(AC 2512)*
14101 KENDALE LAKES BLVD
MIAMI, FL 33183

VAINA, ANTHONY J *(AC 3290)*
7039 B NW 4TH STREET
PLANTATION, FL 33317

VALDES, FERNANDO S *(AC 3165)*
10321 SW 37TH STREET
MIAMI, FL 33165

VALDES, FRANK J *(AC 2676)*
114 1/2 11TH AVENUE
ST PETERSBURG BEACH, FL 33706

VALDES, ROBERT E *(AC 280)*
1111 EXCHANGE NATL BANK BLDG
TAMPA, FL 33602

VALDES, ROBERT E JR *(AC 3291)*
1111 EXCHANGE NATIONAL BANK BL
TAMPA, FL 33602

VALLE, JOSE B JR *(AC 3324)*
11761 SW 25TH TERRACE
MIAMI, FL 33175

VAN AUSDAL, LINDA GAIL *(AC 6466)*
3520 CLEVELAND HEIGHTS BLVD
APARTMENT 215
LAKELAND, FL 33803

VAN DUYNE, PETER *(AC 4877)*
P.O. BOX 12824
GAINESVILLE, FL 32604

VAN DUZER, ROBERT F *(AC 2920)*
4391 CLEARVIEW CIRCLE
ALLENTOWN, PA 18103

VAN EEPOEL, AUGUST M *(AC 4098)*
486 ITASCA AVENUE
TAMPA, FL 33606

VAN SANDT, CRAIG V *(AC 6467)*
4245 CAMELLIA CIRCLE WEST
JACKSONVILLE, FL 32207

VAN VALKENBURG, MARILYN N *(AC 3203)*
609 SE 11TH COURT
FT LAUDERDALE, FL 33318

VAN VORST, JOHN E *(AC 4289)*
727 NE 3RD AVENUE
FT LAUDERDALE, FL 33304

VANCE, ROY D *(AC 5532)*
452 ORIENTA POINT
ALTAMONTE SPRINGS, FL 32701

VANDERKLOOSTER, J H *(AC 1084)*
C/O MAY, ZIMA & CO
POST OFFICE DRAWER 1509
WEST PALM BEACH, FL 33402

VANIS, JULIUS EUGENE JR *(AC 6456)*
405 MORNINGSIDE DRIVE
MOUNT DORA, FL 32757

VANLANDINGHAM, KENNETH T *(AC 2800)*
7913 MIRUELO CIRCLE E
JACKSONVILLE, FL 32217

VANMIDDLESWORTH, CHARLES E *(AC 1251)*
678 FOURTH STREET NORTH
ST PETERSBURG, FL 33701

VANMIDDLESWORTH, JAMES F *(AC 1225)*
678 FOURTH STREET NORTH
ST PETERSBURG, FL 33700

VANMIDDLESWORTH, WM G *(AC 2279)*
678 FOURTH STREET NORTH
ST PETERSBURG, FL 33701

VANN, ELIZABETH M *(AC 4878)*
7500 SW 59TH PLACE #207
MIAMI, FL 33143

VANSCOIK, WILBER G *(AC 1402)*
P O BOX 4989
CLEARWATER, FL 33518

VANSTEENBURG, MAUREEN M *(AC 5265)*
211 S TENNESSEE AVENUE
C/O EVANS, OTTINGER & TEDDER
LAKELAND, FL 33801

VANTREASE, GLEN W *(AC R000564)*
765 OBERLIN DRIVE
CLEARWATER, FL 33515

VARDY, HAROLD C *(AC 4290)*
3336 TYRONE BLVD
ST PETERSBURG, FL 33710

VARGO, JAMES D *(AC 3394)*
807 W MORSE BLVD
SUITE 106
WINTER PARK, FL 32789

VARNADORE, NORMAN D *(AC 1522)*
P O BOX 1965
BRADENTON, FL 33506

VARNES, COLIN K *(AC 3292)*
P O BOX 1407
LAKE WORTH, FL 33460

VARNEY, RUSSELL E *(AC R001112)*
9205 N CONNECHUSETT ROAD
TAMPA, FL 33617

VARONA, OSCAR *(AC F001007)*
642 NW 59TH AVE
MIAMI, FL 33126

VASS, WILLIAM H *(AC 4625)*
4106 HORATIO STREET
TAMPA, FL 33609

VASSAR, WILLIAM F JR *(AC 5914)*
4151 N.W. 43RD ST., APT. 504
GAINESVILLE, FL 32605

VATER, THOMAS A *(AC 4291)*
1335 US 19 SOUTH APT B-8
CLEARWATER, FL 33516

VAZQUEZ, JUAN *(AC 4292)*
P O BOX 340-207
CORAL GABLES, FL 33134

VEAL, WILLIAM G *(AC 1316)*
3741 LIFFORD CIRCLE
TALLAHASSEE, FL 32303

VEGA, ALBERTO L *(AC 3183)*
14445 SW 73 ST
MIAMI, FL 33183

VEGA, VICTOR M *(AC 2677)*
10301 SW 102ND STREET
MIAMI, FL 33156

VENEZIA, ROBERT A *(AC 2219)*
ARMED FORCES STAFF COLLEGE
1136 BIAK AVENUE
NORFOLK, VA 23511

VERDEJA, OCTAVIO F *(AC 2828)*
131 MADEIRA AVE
CORAL GABLES, FL 33134

VERHINE, ALBERT B *(AC 1983)*
1604 GLENWAY DRIVE
TALLAHASSEE, FL 32301

VESTAL, MICHAEL E *(AC 3487)*
1600 LEE ROAD F2
WINTER PARK, FL 32792

VICIANA, ENRIQUE *(AC 2678)*
131 MADEIRA AVENUE SUITE 201
CORAL GABLES, FL 33134

VICK, THOMAS DENNIS *(AC 6267)*
2338 JIM LEE ROAD
TALLAHASSEE, FL 32301

VIDAL, HERMAN A *(AC 4037)*
123 N MAIN STREET
BROOKSVILLE, FL 33512

VILLAGELIU, NICOLAS G *(AC 5974)*
1841 SW 29TH AVENUE
MIAMI, FL 33145

VINA, GEORGE F *(AC 6266)*
9270 CARIBBEAN BLVD
MIAMI, FL 33157

VINCENT, HUGH S JR *(AC 3116)*
1675 PALM BEACH LAKES BOULEVAR
SUITE 403
WEST PALM BEACH, FL 33401

VINING, GEOFFREY *(AC 5331)*
234 OFFICE PLAZA
TALLAHASSEE, FL 32301

VISO, ROBERT C SR *(AC 4293)*
227 HICKORY LANE
LUTZ, FL 33549

VIZCAINO, ARMANDO *(AC 4879)*
7900 SW 15TH STREET
MIAMI, FL 33145

VIZZI, CELEST MARIE *(AC 5533)*
1607 SUNNYHILLS DRIVE
BRANDON, FL 33511

VLADEM, PAUL J *(AC R001015)*
3680 INVERRARY DRIVE
APT 2D
FT LAUDERDALE, FL 33313

VODENICKER, JOHN P JR *(AC 5267)*
P O BOX 1311
DAYTONA BEACH, FL 32015

VOGAL, NANCY V *(AC 3117)*
CANTALEJOS
MADRID, SPAIN
FL

VOGEL, JUDY MYRICK *(AC 6562)*
13315 NW 17TH COURT
MIAMI, FL 33167

VOGEL, PAUL T *(AC 4683)*
207 CARRIAGE HILL DRIVE
CASSELBERRY, FL 32707

VOGELSANG, PAUL P JR *(AC 793)*
1940 HARRISON STREET
HOLLYWOOD, FL 33020

VOGT, ROBERT G *(AC 834)*
524 DAYTONA AVENUE
HOLLY HILL, FL 32017

VOIGT, ROLAND L *(AC R001113)*
3827 MUSKET TRAIL
JACKSONVILLE, FL 32211

VOIGTS, KEITH L *(AC R000696)*
% PEAT MARWICK MITCHELL & CO.
ONE SWELL SQ. SUITE 3500
NEW ORLEANS, LA 70137

VOLKMAN, RICHARD L *(AC 4880)*
2280 NW 82ND AVENUE
PEMBROKE PINES, FL 33023

VOLTZOW, GEORGE R *(AC R000285)*
765 BAY ESPLANADE
CLEARWATER BEACH, FL 33515

VON FUNK, ALBERT J *(AC 1197)*
19221 W SAINT ANDREWS PLACE
HIALEAH, FL 33014

VON GOEBEN, ROLAND JR *(AC 4294)*
346 OFFICE PLAZA
TALLAHASSEE, FL 32301

VON HORN, CHARLES S *(AC 2380)*
112 SOUTH 6TH STREET
DADE CITY, FL 33525

VOSS, ALLEN R *(AC 1292)*
434 WALNUT STREET 11TH FLOOR
PHILADELPHIA, PA 19106

VOSS, ROBERT STEPHEN *(AC 6181)*
2904 WOODCREST DRIVE
SARASOTA, FL 33580

WACHA, FRANK A *(AC 523)*
P O BOX 1175
STUART, FL 33494

WACHHOLDER, BARRY LOUIS *(AC 6563)*
1700 NORTHEAST 133RD STREET
NORTH MIAMI, FL 33181

WACKS, EDWARD A *(AC 5268)*
15390 NE SIXTH AVENUE APT 412
NORTH MIAMI BEACH, FL 33162

WADDELL, DAVID M *(AC 4881)*
9281 STERLING DRIVE
MIAMI, FL 33157

WADDELL, DOROTHY D *(AC 3667)*
929 HAZELWOOD DRIVE
OREGON CITY, OR 97045

WADDILL, BEN T JR *(AC 3759)*
1488 LEE AVENUE
TALLAHASSEE, FL 32303

WADE, ELDON R *(AC 5269)*
5363 CYPRESS DRIVE
ORLANDO, FL 32807

WADE, JAMES HAROLD JR *(AC 6182)*
1605 W 25TH STREET
APT 809 B
SANFORD, FL 32771

WADE, ROBERT C *(AC R000822)*
POST OFFICE BOX 2128
PUNTA GORDA, FL 33950

WADE, THOMAS L III *(AC 1913)*
602 CONCORD RD
TALLAHASSEE, FL 32303

WADSWORTH, JAMES B JR *(AC 4295)*
421 WILSON AVENUE
TALLAHASSEE, FL 32303

WADSWORTH, MACK A *(AC 3760)*
860 NOTTINGHAM STREET
ORLANDO, FL 32803

WAECHTER, JOHN W *(AC 5332)*
PO BOX 300
ST PETERSBURG, FL 33731

WAGER, ROSS G *(AC 1523)*
FIDELITY MORTGAGE INVESTORS
PO BOX 52597
JACKSONVILLE, FL 32201

WAGNER, BERNARD A *(AC 5915)*
4001 BENEVA ROAD #317
SARASOTA, FL 33583

WAGNER, FRED R JR *(AC 646)*
P O BOX 935
TALLAHASSEE, FL 32302

WAGNER, MARTIN *(AC 2244)*
5915 PONCE DE LEON BLVD
CORAL GABLES, FL 33146

WAGNER, RALPH J *(AC R000942)*
SUITE 2300
ONE FINANCIAL PLAZA
FT LAUDERDALE, FL 33394

WAHL, KENNETH M *(AC 5916)*
2583 LYNN HAVEN TERRACE
JACKSONVILLE, FL 32217

WAHNER, XAVIER J *(AC R000481)*
1610 NW NINTH STREET
BOCA RATON, FL 33431

WAINBERG, SALOMON *(AC 1852)*
1428 BRICKELL AVENUE
SUITE 300
MIAMI, FL 33131

WAITE, BARRY E *(AC 3293)*
9731 N W 24TH STREET
FT LAUDERDALE, FL 33322

WAITE, ROBERT C *(AC 5062)*
P O BOX 1360
FT MYERS, FL 33902

WALDEN, DOW G *(AC 1254)*
6900 S ORANGE BLOSSOM TRAIL
SUITE 311
ORLANDO, FL 32809

WALDROP, ROBERT F *(AC 3002)*
3059 SOUTH GALENA COURT
DENVER, CO 80231

WALKER, CHARLES B *(AC 4365)*
768 NASSAU ROAD
COCOA BEACH, FL 32931

WALKER, DAVID M *(AC 4584)*
2200 FIRST NATIONAL BANK TOWER
ATLANTA, GA 30303

WALKER, HAROLD E *(AC R000368)*
2700 ONE BISCAYNE TOWER
MIAMI, FL 33131

WALKER, JEFREY R *(AC 4933)*
2256 VILLAGE COURT
BRANDON, FL 33511

WALKER, KERMIT K *(AC 1573)*
1714 CESERY BLVD
JACKSONVILLE, FL 32211

WALKER, PATRICIA D *(AC 4585)*
870 NW 178TH TERRACE
MIAMI, FL 33169

WALKER, WALLIS L JR *(AC 1707)*
P O BOX 3356 MSS
TALLAHASSEE, FL 32303

WALL, BARBARA A *(AC 2220)*
WEIR PLAZA BUILDING
ROOM 212
BOCA RATON, FL 33432

WALL, KENNETH R *(AC 1524)*
524 SOUTH HOPKINS AVENUE
SUITE 1
TITUSVILLE, FL 32780

WALLACE, BENJAMIN E JR *(AC 1737)*
P O BOX 308
FT MYERS, FL 33902

WALLACE, C E *(AC 2921)*
65 65TH STREET SOUTH
ST PETERSBURG, FL 33707

WALLACE, JEANIE M *(AC R001356)*
108-A BEAL PARKWAY SOUTH
FT WALTON BEACH, FL 32548

WALLACE, RICHARD A *(AC 4586)*
5305 SANTA ROSA WAY
JACKSONVILLE, FL 32211

WALLACE, RICHARD H *(AC R000961)*
1680 PALMER AVENUE
WINTER PARK, FL 32792

WALLACE, ROBERT D *(AC 2039)*
404 N LINCOLN
HINSDALE, IL 60521

WALLACE, WILLIAM R *(AC 3568)*
714 LEMONWOOD DR
OLDSMAR, FL 33557

WALLACH, HERBERT P *(AC 684)*
J K LASSER & CO
1428 BRICKELL AVE
MIAMI, FL 33131

WALLER, GEORGE E *(AC 4882)*
P O BOX 927
107 N PALAFAX
PENSACOLA, FL 32594

WALLER, REBECCA R *(AC 4993)*
6319 LAFAYETTE ROAD
BRADENTON, FL 33507

WALLING, JANA I *(AC 5534)*
1106 MISSION WOOD LANE
TALLAHASSEE, FL 32304

WALLIS, TRAVIS L *(AC R000943)*
16308 GULF BLVD
APARTMENT 303
REDINGTON BEACH, FL 33708

WALLSMITH, RICHARD HENRY *(AC 6458)*
541 EAST MELROSE CIRCLE
FT LAUDERDALE, FL 33312

WALSH, KEVIN DANIEL *(AC 6183)*
737 FLORIDA NATIONAL BANK BLDG
JACKSONVILLE, FL 32202

WALSH, LAWRENCE M *(AC R000761)*
SUITE 2000 1 SE THIRD AVE
MIAMI, FL 33131

WALSH, LEON G *(AC 593)*
P O BOX 24144
TAMPA, FL 33622

WALSH, THOMAS W *(AC 3003)*
18 MASTERS COURT
POTOMAC, MD 20854

WALSH, VINCENT EDWARD *(AC 5361)*
7305 ENCANTO COURT #233
TAMPA, FL 33614

WALSH, WILLIAM C *(AC 4039)*
1306 ROCKWOOD DRIVE
BRANDON, FL 33511

WALSH, WILLIAM T *(AC R000823)*
14630 BAUER DRIVE
ROCKVILLE, MD 20853

WALTERS, JAMES B *(AC 3294)*
3985 PINERIDGE DRIVE
LILBURN, GA 30247

WALTERS, NORMAN F *(AC 2566)*
P O BOX 999
GAINESVILLE, FL 32601

WALTON, DOROTHY C *(AC 5671)*
5820 CYPRESS STREET NORTH
ST PETERSBURG, FL 33703

WALTON, WILLIAM O *(AC 43)*
RFD #3
BOX 275-A
BUENA VISTA, GA 31803

WALTON, WILLIAM R *(AC R000558)*
BOX 2640
TAMPA, FL 33601

WALWORTH, RICHARD B *(AC 2478)*
3849 E. 103RD STREET SOUTH
TULSA, OK 74136

WALZ, RAY J *(AC 310)*
495 BILTMORE WAY
CORAL GABLES, FL 33134

WALZER, JOSEPH F *(AC R000320)*
9020 SW 85TH TERRACE
MIAMI, FL 33143

WANASEK, WILLIAM R *(AC 4082)*
8888 GREENVIEW LANE
GREENDALE, WI 53129

WANTLAND, JACQUELINE JANE *(AC 5643)*
850 VILLAGE PARK TERRACE
#107
ST PETERSBURG, FL 33702

WARD, CHARLES H *(AC 802)*
23355 MANDARIN BRANCH
3744 JULINGTON CIRCLE ROAD
JACKSONVILLE, FL 32217

WARD, DAN W *(AC 2382)*
P O DRAWER 1240
DELRAY BEACH, FL 33444

WARD, JOHN F *(AC 6564)*
17325 SW 108TH COURT
MIAMI, FL 33157

WARD, JOHN W *(AC 4934)*
3349 COMMODORE DRIVE
LEXINGTON, KY 40502

WARD, PAUL A JR *(AC 3295)*
11217 HALLMARK DRIVE
MATTHEWS, NC 28105

WARD, THOMAS J *(AC 5270)*
C/O MASTERS SMITH & WISBY P A
1905 ATLANTIC BLVD
JACKSONVILLE, FL 32207

WARDLAW, STUART CLARK *(AC 5535)*
2787 EAST OAKLAND PARK BLVD
SUITE 402A
FT LAUDERDALE, FL 33306

WARE, ALLEN L *(AC 4366)*
2112 RAMBLEWOOD COURT
BRANDON, FL 33511

WARE, MICHAEL G *(AC 3569)*
14695 PINE GLEN CIRCLE
LUTZ, FL 33549

WARNER, GRAHAM W *(AC 4296)*
5000 SAN JOSE BLVD
APT 241
JACKSONVILLE, FL 32207

WARNER, ROBERT E *(AC 3761)*
BOX 413
FT MYERS, FL 33902

WARNER, RONALD P *(AC 4652)*
1491 NE 118TH TERRACE
MIAMI, FL 33161

WARNICK, JOHN P *(AC 4587)*
8233 GREENLEAF CIRCLE
TAMPA, FL 33615

WARREN, LENNIS M *(AC R000729)*
3405 WESTWOOD CIRCLE
ROWLETT, TX 75088

WARREN, THOMAS A *(AC 4040)*
3642 WALSH STREET
JACKSONVILLE, FL 32205

WARRINGTON, ALFRED C IV *(AC 1331)*
ONE BISCAYNE TOWER
SUITE 2100
MIAMI, FL 33131

WASHBURN, JAMES CLINTON *(AC 5644)*
6609 KRISTIN COURT
ORLANDO, FL 32803

WASHBURN, JAMES E *(AC 1085)*
5211 NEPTUNE WAY
TAMPA, FL 33609

WASHBURN, YVONNE M *(AC 5350)*
2955 SUNSET POINT ROAD #3904
CLEARWATER, FL 33515

WASINGTON, GREGORY K *(AC 5917)*
3348 CURTIS DRIVE
APARTMENT 202
HILLCREST HEIGHTS, MO 20023

WASSERMAN, MICHAEL L *(AC 1708)*
420 LINCOLN ROAD
MIAMI BEACH, FL 33139

WASSERMAN, SIDNEY *(AC 209)*
420 LINCOLN ROAD
MIAMI BEACH, FL 33139

WATERS, B Q *(AC 1525)*
P O BOX 999
GAINESVILLE, FL 32602

WATERS, JOHN M *(AC R000398)*
4300 FIRST INTERNATIONAL BLDG
DALLAS, TX 75270

WATHEN, WILLIAM F *(AC 4041)*
11500 SUMMIT W BLVD
APT 43D
TEMPLE TERRACE, FL 33617

WATKINS, ROBERT I *(AC 5271)*
4607 NAVAJO AVENUE
TAMPA, FL 33617

WATSKY, HAROLD S *(AC R000784)*
400 EAST HIGHWAY 436
CASSELBERRY, FL 32707

WATSON, HARRY J *(AC 3118)*
2801 STERLING DRIVE
TALLAHASSEE, FL 32303

WATSON, JOHN E *(AC 1639)*
6501 PASADENA AVE NO
ST PETERSBURG, FL 33710

WATSON, MARY JACQUELINE *(AC 6459)*
410 VICTORY GARDEN
APARTMENT 141
TALLAHASSEE, FL 32301

WATSON, MAX T JR *(AC 1579)*
4609 HIGHWAY AVE
JACKSONVILLE, FL 32205

WATSON, MICHAEL R *(AC 2679)*
C/O MADSEN SAPP & BARNES
727 NE 3RD AVENUE
FT LAUDERDALE, FL 33304

WATSON, ROBERT FRANCIS *(AC 5536)*
912 N.W. 51ST TERRACE
GAINESVILLE, FL 32611

WATSON, THOMAS J *(AC 6184)*
1408 NE 23RD ST
FT LAUDERDALE, FL 33305

WATTERSON, GARY A *(AC 1526)*
234 OFFICE PLAZA
TALLAHASSEE, FL 32301

WAX, JOHN C *(AC 3355)*
651 PINETREE ROAD
WINTER PARK, FL 32792

WAX, ROSEMARY B *(AC 5918)*
206 PROVIDENCE SQUARE DRIVE
CHARLOTTE, NC 28211

WAXMAN, ALBERT *(AC R000559)*
1926 HARRISON STREET
HOLLYWOOD, FL 33020

WAXMAN, MICHAEL S *(AC 4671)*
11110 NE TENTH AVENUE
MIAMI, FL 33161

WAYMON, THOMAS W JR *(AC 5527)*
PO BOX 297
MAYO, FL 32066

WAYNE, DAVID A *(AC 5537)*
74 ANN LEE LANE
TAMPA, FL 33619

WEAL, CHERYLE SUSAN *(AC R001183)*
QUARTERS "C" TRUMAN ANNEX
KEY WEST, FL 33040

WEATHERFORD, WILLIAM P *(AC 1198)*
427 N MAGNOLIA AVENUE
ORLANDO, FL 32801

WEATHERS, BILLY G *(AC 5333)*
12906 SOUTHWAY CT., APT. 1110
TAMPA, FL 33612

WEATHERS, MARVIN A *(AC R000411)*
10110 WOODSONG WAY
TAMPA, FL 33618

WEATHERSBY, CHARLES M *(AC R000997)*
660 CASLER AVENUE
CLEARWATER, FL 33515

WEAVER, ELAINE ROBERTS *(AC 5538)*
7245 COLIGNY ROAD
JACKSONVILLE, FL 32217

WEAVER, HAROLD J *(AC 4042)*
221 BOHLER DR
EVANS, GA 30809

WEAVER, WILLIAM N JR *(AC 3313)*
1509 MONTCALM STREET
ORLANDO, FL 32806

WEBB, DONALD G *(AC 1709)*
1330 READING DRIVE
ORLANDO, FL 32804

WEBB, GEORGE MILTON *(AC 5975)*
108 SILVER CLUSTER COURT SOUTH
LONGWOOD, FL 32750

WEBB, ROBERT MCQUISTON *(AC 5976)*
3401 NW FIFTH TERRACE
POMPANO BEACH, FL 33060

WEBB, WILLIAM A *(AC 3296)*
700 EAST ATLANTIC BLVD
POMPANO BEACH, FL 33060

WEBBER, SEWELL M *(AC 2100)*
8151 BLIND PASS ROAD
ST PETERSBURG BEACH, FL 33706

WECHSLER, IRVING A *(AC R001325)*
2121 N OCEAN BLVD
APT 405W
BOCA RATON, FL 33432

WECHSLER, NATHANIEL *(AC 1086)*
4700 BISCAYNE BLVD
MIAMI, FL 33137

WEDDLE, WENDELL D *(AC 4883)*
5182 MARION PLACE
WEST PALM BEACH, FL 33407

WEEKS, B E *(AC 1087)*
P O BOX 338
BELLE GLADE, FL 33430

WEGNER, PETER R *(AC 3762)*
P O BOX 2177
NAPLES, FL 33940

WEIDLING, ROLF S *(AC 663)*
727 NE THIRD AVENUE
FT LAUDERDALE, FL 33301

WEIDNER, RICHARD A *(AC 3166)*
369 OFFICE PLAZA
TALLAHASSEE, FL 32301

WEIL, JOSEPH J *(AC 4935)*
2060 CONTINENTAL AVE #116
TALLAHASSEE, FL 32304

WEINBERG, AARON *(AC 5539)*
10313 GREENHOUSE ROAD
PEMBROKE PINES, FL 33023

WEINBERG, DONALD *(AC R000345)*
825 SW 62ND AVENUE
MIAMI, FL 33144

WEINBERG, MORRIS W *(AC R000019)*
3531 E GLENCOE STREET
MIAMI, FL 33133

WEINBERGER, MORTON L *(AC 1356)*
1000 BRICKELL AVENUE
MIAMI, FL 33131

WEINER, BENJAMIN *(AC 288)*
2010 S MIAMI AVENUE
MIAMI, FL 33129

WEINER, DAVID A *(AC 1527)*
8740 NORTH KENDALL DRIVE
MIAMI, FL 33176

WEINER, IRVING J *(AC 654)*
444 BRICKELL AVE
MIAMI, FL 33131

WEINER, ROBERT L *(AC 4626)*
20800 NE 25 AVE
NORTH MIAMI BEACH, FL 33180

WEINFLASH, NORMAN J *(AC R000738)*
300 -89TH STREET
SURFSIDE, FL 33154

WEINGARD, JOSEPH DAVID *(AC R001266)*
62 WEST PINETREE DRIVE
LAKE WORTH, FL 33463

WEINSTEIN, BERNARD M *(AC R000402)*
2131 LEE ROAD
P O BOX 426
WINTER PARK, FL 32792

WEINTRAUB, BERNARD B *(AC 980)*
2180 CENTER AVENUE APT 1-E
FORT LEE, NJ 07024

WEINTRAUB, WILLIAM BRUCE *(AC 6461)*
2180 CENTER AVENUE
FORT LEE, NJ 07024

WEIR, JAMES D *(AC 2040)*
P O BOX 999
GAINESVILLE, FL 32602

WEIR, ROBERT B *(AC 4043)*
P O BOX 1311
DAYTONA BEACH, FL 32015

WEIS, STEPHEN D *(AC R000824)*
215 LAKE DESTINY TRAIL
MAITLAND, FL 32751

WEISBARD, RALPH M *(AC 917)*
870 NORTH VENITIAN DRIVE
MIAMI, FL 33152

WEISBERG, ALAN JAY *(AC 5645)*
12224 SW 105 LANE
MIAMI, FL 33186

WEISBERG, HARVEY M *(AC 4884)*
8252 NW 15TH COURT
CORAL SPRINGS, FL 33065

WEISER, IRWIN A *(AC R000196)*
2740 E OAKLAND PARK BOULEVARD
SUITE 202
FT LAUDERDALE, FL 33306

WEISFELD, EDWARD *(AC R000998)*
BOX 2121
HOLLYWOOD, FL 33022

WEISGLASS, JACK *(AC 609)*
438 SAVONA AVENUE
CORAL GABLES, FL 33146

WEISS, HARRY J JR *(AC R000095)*
P O BOX 3426
ORLANDO, FL 32802

WEISS, JOEL *(AC R001237)*
1203 WINTER SPRINGS BLVD
MAITLAND, FL 32751

WEISSMAN, CHARLES B *(AC 5919)*
619 SUPERIOR AVENUE
TAMPA, FL 33606

WEITZ, EUGENE M *(AC R001114)*
4226 FILLMORE STREET
HOLLYWOOD, FL 33021

WEITZ, WILLIAM *(AC R001380)*
8008 NW 105 AVENUE
TAMARAC, FL 33321

WEKSLER, HAROLD H *(AC R000189)*
5950 SW 74TH STREET
SOUTH MIAMI, FL 33143

WELDON, WILLIAM H *(AC R000387)*
5002 POE AVENUE
TAMPA, FL 33609

WELENKEN, HARRY *(AC R001016)*
5180 SABAL PALM BOULEVARD
APT 141
TAMARAC, FL 33319

WELKER, JOHN M *(AC R001074)*
1134 MORNINGSIDE PLACE
SARASOTA, FL 33577

WELKER, MARK SEWELL *(AC 5540)*
1569 ALCAZAR
FT MYERS, FL 33901

WELLER, REGINALD F *(AC 2337)*
2455 ROLAC ROAD
JACKSONVILLE, FL 32207

WELLISCH, KURT *(AC 517)*
161 ALMERIA AVENUE
CORAL GABLES, FL 33134

WELLS, DREXEL D JR *(AC 1738)*
100 NE 3RD AVENUE
FT LAUDERDALE, FL 33301

WELLS, H I *(AC 283)*
P O BOX 7216
ORLANDO, FL 32804

WELLS, HAROLD E *(AC 497)*
440 FIRST AVE S STE 800
ST PETERSBURG, FL 33701

WELLS, JAMES F *(AC 2180)*
113 N MADISON STREET
QUINCY, FL 32351

WELLS, LESTER A *(AC 1964)*
P O BOX 729
BOCA RATON, FL 33431

WELLS, ORIAN P JR *(AC 1368)*
P O BOX 877
PALATKA, FL 32077

WELSH, DAVID M *(AC 1815)*
LIGGETT & MYERS INCORPORATED
POST OFFICE BOX 1886
DURHAM, NC 27702

WELTY, WAYNE M *(AC 1227)*
1600 CITY FEDERAL BLDG
BIRMINGHAM, AL 35203

WENDLER, THEODORE J *(AC 4298)*
4 WILLOW DRIVE
ST AUGUSTINE, FL 32084

WENGERT, WALTER D *(AC 4885)*
2029 ALPHA COURT
ORANGE PARK, FL 32073

WENTWORTH, AUBREY D *(AC 695)*
P O BOX 6386
TALLAHASSEE, FL 32301

WENTZEL, WILLETT E JR *(AC 2338)*
1262 THIRD ST SOUTH
NAPLES, FL 33940

WERNER, RICHARD J *(AC 3184)*
8316 SW 103 AVE
MIAMI, FL 33173

WERNER, RICHARD O *(AC 3763)*
P O BOX 1000
902 UNITED FIRST FEDERAL BLDG
SARASOTA, FL 33578

WERNERSBACK, WILLIAM F *(AC R000638)*
1800 NORTH 42ND AVENUE
HOLLYWOOD, FL 33021

WESOCKES, CHARLES F JR *(AC 4299)*
2616 ROOSEVELT STREET
HOLLYWOOD, FL 33020

WESSMAN, JAMES A *(AC 4589)*
4109 SAN MIGUEL STREET
TAMPA, FL 33609

WESSON, ARTHUR G *(AC R000383)*
P O BOX 942
DADE CITY, FL 33525

WEST, JOSEPH W *(AC R001238)*
3700 S TAMIAMI TRAIL
SARASOTA, FL 33579

WEST, ROBERT J *(AC 1407)*
13511 SHADY SHORES DRIVE
TAMPA, FL 33612

WEST, SARA R *(AC 3764)*
13511 SHADY SHORES DRIVE
TAMPA, FL 33612

WESTBROOK, L C *(AC 1816)*
22 CATHEDRAL PLACE
ST AUGUSTINE, FL 32084

WESTERHOUSE, JONATHAN W *(AC 4044)*
1220 EXCHANGE NAT'L BANK BLDG
TAMPA, FL 33602

WESTFALL, DAVID P *(AC 4367)*
ORANGE-CO OF FLORIDA INC
P O BOX 127
LAKE HAMILTON, FL 33851

WESTMORELAND, GERALDINE *(AC 5672)*
1500 NORTHWEST 16TH AVE #279
GAINESVILLE, FL 32605

WESTON, ANDREW R *(AC 5334)*
10420 SW 112 STREET
MIAMI, FL 33176

WESTON, FREDERICK D *(AC 2829)*
444 SEABREEZE BLVD
SUITE 930
DAYTONA BEACH, FL 32018

WETHERINGTON, CARLTON A *(AC 495)*
721 FLORIDA TITLE BLDG
JACKSONVILLE, FL 32202

WEXLER, MARSHALL F *(AC 2567)*
1110 NE 163RD STREET SUITE 221
NORTH MIAMI BEACH, FL 33162

WHEELER, DENNIS C *(AC 1528)*
C/O COLLEY TRUMBOWER & HOWELL
33 E ROBINSON STREET
ORLANDO, FL 32801

WHEELER, HAROLD A *(AC 1614)*
6695 SW 112TH STREET
MIAMI, FL 33156

WHEELER, JAMES E JR *(AC 2568)*
1315 ELEANOR DRIVE
TALLAHASSEE, FL 32301

WHEELER, LESTER R JR *(AC 1615)*
1314 E ATLANTIC BLVD
POMPANO BEACH, FL 33060

WHEELER, MICHAEL E *(AC 1905)*
1300 ATLANTIC BANK BLDG
JACKSONVILLE, FL 32202

WHEELER, RAYMOND L JR *(AC 4300)*
7068 GREENFERN ROAD
JACKSONVILLE, FL 32211

WHEELER, ROBERT C *(AC 3318)*
503 TEAKWOOD DRIVE
ALTAMONTE SPRINGS, FL 32701

WHEELER, ROBERT H *(AC 1853)*
1133 NE 88 STREET
MIAMI, FL 33138

WHEELER, STEVEN I *(AC 6237)*
20 DAVIS BLVD #202
TAMPA, FL 33606

WHEELER, WENDELL W *(AC 2514)*
601 FIRST ST
LAKE CITY, FL 32055

WHEELER, WILLIAM M II *(AC R000885)*
2865 VILLAGE DRIVE
JACKSONVILLE, FL 32217

WHELAN, DAVID J III *(AC 1529)*
5730 SW 74 ST
MIAMI, FL 33143

WHELAN, ELIZABETH P *(AC 1531)*
5730 SW 74 ST
MIAMI, FL 33143

WHELAN, PAUL E *(AC 1914)*
5730 SW 74 ST
MIAMI, FL 33143

WHELAN, RICHARD COURTLAND *(AC 6462)*
770 VILLAGE LAKE TERRACE
APARTMENT 207
ST PETERSBURG, FL 33702

WHETSTONE, CHARLES W *(AC 4045)*
C/O BELLA HERMIDA OLIVER & GIL
307 HYDE PARK AVENUE
TAMPA, FL 33606

WHIDDON, THOMAS E *(AC 4994)*
13211 MORGAN DRIVE
TAMPA, FL 33618

WHITAKER, ROBERT H *(AC 2984)*
20004 OCTAVIA COURT
GAITHERSBURG, MD 20760

WHITCOMB, HAROLD W *(AC 1293)*
401 1ST NATL BANK BLDG
BRADENTON, FL 33505

WHITCOMB, STANLEY P JR *(AC R000494)*
W-G DEVELOPMENT CORP.
POST OFFICE BOX 5698
SUN CITY CENTER, FL 33570

WHITE, ALFRED R *(AC 1857)*
1080 STARLING AVENUE
MIAMI SPRINGS, FL 33166

WHITE, C H *(AC 2280)*
420 E SUGARLAND HIGHWAY
CLEWISTON, FL 33440

WHITE, CARL F *(AC 1580)*
121 NORTH OSCEOLA AVENUE
SUITE 202
CLEARWATER, FL 33515

WHITE, DONALD J *(AC 2922)*
P O BOX 188
FT PIERCE, FL 33450

WHITE, EDWARD L *(AC 2041)*
223 HERNANDO ROAD
WINTER HAVEN, FL 33880

WHITE, GEORGE H *(AC 3789)*
8708 N DALE MABRY
APT 201
TAMPA, FL 33614

WHITE, JOHN B *(AC 1232)*
1000 FIRST NATIONAL BANK BLDG
MIAMI, FL 33131

WHITE, JOHN E *(AC 5920)*
8693 SCENIC HILLS DRIVE
PENSACOLA, FL 32504

WHITE, MICHAEL W *(AC 6463)*
130 NW 87TH AVENUE
APARTMENT 205
MIAMI, FL 33172

WHITE, PHILIP THOMAS *(AC 6268)*
4019 WOODCOCK DRIVE SUITE 200
JACKSONVILLE, FL 32207

WHITE, RICHARD ALAN *(AC 5714)*
9900 GEORGIA AVENUE
SILVER SPRINGS, MD 20902

WHITE, RICHARD E *(AC 2136)*
218 19TH AVE N
JACKSONVILLE BEACH, FL 32250

WHITE, ROBERT E *(AC 4301)*
P O BOX 300
ST PETERSBURG, FL 33731

WHITE, ROBERT N *(AC 581)*
P O BOX 246
COCOA, FL 32922

WHITE, WARREN H *(AC R001056)*
2001 PALM BEACH LAKES BLVD
SUITE 406
WEST PALM BEACH, FL 33409

WHITEHEAD, ANDREW W *(AC 5921)*
ROUTE 1 BOX 118
STARKE, FL 32091

WHITEHEAD, DAVID L *(AC 2221)*
P O BOX 357
HOLLY HILL, SC 29059

WHITEHEAD, JAMES O *(AC 1199)*
427 N MAGNOLIA AVENUE
ORLANDO, FL 32801

WHITEHEAD, KATHERINE H. *(AC 3910)*
105 CROSSOVER ROAD
WILLIAMSBURG, VA 23185

WHITEMAN, THOMAS R JR *(AC 4046)*
SUITE 506
3151 3RD AVE NORTH
ST PETERSBURG, FL 33713

WHITLEY, BILLY R *(AC R000839)*
C/O ERNST & ERNST CPAS
612 BARNETT BANK BUILDING
JACKSONVILLE, FL 32202

WHITLEY, LARRY V *(AC 2801)*
P O BOX 3426
ORLANDO, FL 32802

WHITLEY, STEVEN R *(AC 6922)*
3618 CENTRAL AVENUE
APARTMENT 235
FT MYERS, FL 33901

WHITLOW, JOHN D JR *(AC 4047)*
1545 HUFFINGHAM LANE
JACKSONVILLE, FL 32218

WHITLOW, JOHN D SR *(AC 1710)*
1545 HUFFINGHAM LANE
JACKSONVILLE, FL 32218

WHYTE, NELSON L *(AC R000107)*
8340 NE 2ND AVENUE
MIAMI, FL 33138

WICKETT, RICHARD A *(AC 2681)*
16560 SW 102ND PLACE
MIAMI, FL 33157

WICKLUND, R DANIEL *(AC 6185)*
2157 NW 102ND ST
MIAMI, FL 33147

WICKS, CHARLES F *(AC R000078)*
P O BOX 587
SEBRING, FL 33870

WICKS, NORMAN W *(AC 1711)*
PO BOX 587
69 W WASHINGTON STREET
SEBRING, FL 33870

WIDLANSKY, MARK *(AC R001252)*
2131 NE 205TH STREET
NORTH MIAMI BEACH, FL 33179

WIEDEMANN, ROBERT L *(AC R001379)*
3633 PIN OAKS STREET
SARASOTA, FL 33580

WIENER, ABRAHAM B *(AC 318)*
3050 BISCAYNE BOULEVARD
SUITE 900
MIAMI, FL 33137

WIENER, K H *(AC 1772)*
1112 S MAGNOLIA
TALLAHASSEE, FL 32303

WIENER, MARVIN I *(AC 839)*
2121 PONCE DELEON BLVD
SUITE 1040
CORAL GABLES, FL 33134

WIENER, MELVIN S *(AC 5924)*
6020 SW 96TH AVENUE
MIAMI, FL 33173

WIESENECK, PAUL MARTIN *(AC 5542)*
407 OYSTER ROAD
NORTH PALM BEACH, FL 33408

WILCOX, BILLYE M *(AC 3765)*
RT 2 BOX 156
LA BELLE, FL 33935

WILCOX, DONALD R *(AC 3834)*
15 FORESTWOOD DRIVE
WATERBURY, CT 06708

WILCOX, JAMES L *(AC 5923)*
2762 NW 197TH TERRACE
MIAMI, FL 33155

WILCOX, NANCY R *(AC 4673)*
1500 NORTH CONGRESS #A-63
WEST PALM BEACH, FL 33401

WILCOX, THOMAS ALAN *(AC 5977)*
5105 ROBERT SCOTT DRIVE NORTH
JACKSONVILLE, FL 32207

WILCOX, WALTON J *(AC 5272)*
5609 GULFPORT BLVD
GULFPORT, FL 33737

WILD, ERNEST L *(AC 2419)*
2906 MAGNOLIA ROAD SOUTH
ORANGE PARK, FL 32073

WILDER, BRIAN V *(AC 4937)*
8765 SW 92 ST #1
MIAMI, FL 33176

WILDSTEIN, STEVEN L *(AC 2802)*
15825 W PRESTWICK PLACE
MIAMI LAKES, FL 33014

WILEN, LAURI A *(AC 4302)*
48 OAKMONT CIRCLE
ORMOND BEACH, FL 32074

WILEY, CHARLES THOMAS *(AC 6464)*
P.O. BOX 232
WILDWOOD, FL 32785

WILEY, ROY EDWARD *(AC 5646)*
4720 NE 17TH AVENUE
POMPANO BEACH, FL 33064

WILKES, W ROY *(AC 5543)*
POST OFFICE BOX 802
DADE CITY, FL 33525

WILKIE, JAMES A *(AC 3314)*
16499 NE 19TH AVENUE #106
NORTH MIAMI BEACH, FL 33162

WILKINS, JOSEPH H JR *(AC R000346)*
5131 NE 19TH AVENUE
FT LAUDERDALE, FL 33308

WILKINS, ROBERT CHARLES JR *(AC 6565)*
6305 TARA BOULEVARD
APARTMENT A-20
JONESBORO, GA 30236

WILKINSON, GEORGE B *(AC 4368)*
PO BOX 12346
ST PETERSBURG, FL 33733

WILKINSON, JOHN F JR *(AC R001064)*
2023 TANGLEWOOD WAY NE ST
ST PETERSBURG, FL 33702

WILKINSON, ROBERT O *(AC R000208)*
1500 DEWEY STREET
HOLLYWOOD, FL 33020

WILLIAM, ASH *(AC 1048)*
GAINESVILLE, FL 32601

WILLIAMS, ALBERT R JR *(AC 2010)*
222 S TARRAGONA ST SUITE 150
PENSACOLA, FL 32501

WILLIAMS, ALTON W *(AC 1493)*
P O BOX 749
PENSACOLA, FL 32594

WILLIAMS, ALVA M JR *(AC 2383)*
POST OFFICE BOX 1357
PANAMA CITY, FL 32401

WILLIAMS, C MICHAEL *(AC 5337)*
107 CLYDE ROAD
ATHENS, GA 30601

WILLIAMS, CURTIS C *(AC 4886)*
14402 REUTER STRASSEE CIRCLE
APT 1
LUTZ, FL 33549

WILLIAMS, DAVID THADDEUS *(AC 6465)*
SOUTHERN FEDERAL BUILDING
STE 340
400 N STATE ROAD 7
MARGATE, FL 33063

WILLIAMS, DONALD E *(AC 2803)*
1625 W MARION AVENUE
PUNTA GORDA, FL 33950

WILLIAMS, DONALD J *(AC 2569)*
C/O COOPERS & LYBRAND CPAS
2900 FIRST FEDERAL BANK BUILDI
MIAMI, FL 33131

WILLIAMS, DONALD K *(AC 675)*
23 BEACON HALL LANE
CHARLOTTE, NC 28211

WILLIAMS, ELLIS M *(AC 2011)*
140 BROADWAY
NEW YORK, NY 10005

WILLIAMS, ELMO H *(AC 354)*
117 NE 1ST AVENUE
MIAMI, FL 33132

WILLIAMS, ERNEST M JR *(AC 1475)*
419 NORTH RIDE
TALLAHASSEE, FL 32303

WILLIAMS, FRANCIS L *(AC 4590)*
2225 CROYDON ROAD
SEBRING, FL 33870

WILLIAMS, FREDERICK L *(AC 1817)*
4331 N FEDERAL HWY #205
FT LAUDERDALE, FL 33308

WILLIAMS, GEORGE H JR *(AC 281)*
SUITE 205
500 EAST CENTRAL AVENUE
WINTER HAVEN, FL 33880

WILLIAMS, HERBERT L *(AC 1915)*
10501 SW 126TH STREET
MIAMI, FL 33156

WILLIAMS, J V *(AC 1025)*
369 OFFICE PLAZA
TALLAHASSEE, FL 32301

WILLIAMS, JAMES LEE *(AC 6186)*
923 NE 7TH AVENUE
GAINESVILLE, FL 32601

WILLIAMS, JAMES P *(AC 2181)*
611 WYMORE ROAD
WINTER PARK, FL 32789

WILLIAMS, JOHN E *(AC 4591)*
ROUTE 1 BOX 478
FT MYERS, FL 33904

WILLIAMS, JOHN H JR *(AC 3576)*
ROUTE I, BOX 256
CRYSTAL RIVER, FL 32629

WILLIAMS, JOHN R *(AC 3490)*
P O BOX 927
107 N PALAFOX STREET
PENSACOLA, FL 32594

WILLIAMS, KENNETH H *(AC 6187)*
12201 SW 112 AVE
MIAMI, FL 33176

WILLIAMS, KENNETH M *(AC 4048)*
252 SW 6T ST
MIAMI, FL 33143

WILLIAMS, LOTON L *(AC 5273)*
1013 FROST STREET EAST
JACKSONVILLE, FL 32221

WILLIAMS, MARY NANCY *(AC 6466)*
C/O STOCKTON, WHATLEY, DAVIN
& COMPANY
100 WEST BAY STREET
JACKSONVILLE, FL 32202

WILLIAMS, ROYAL B JR *(AC 1403)*
812 NW 24TH STREET
FT LAUDERDALE, FL 33311

WILLIAMS, SANDRA IDA *(AC 5544)*
POST OFFICE BOX 533
LAKELAND, FL 33802

WILLIAMS, W TERRY *(AC R001239)*
21120 SOUTHWEST 184TH AVENUE
MIAMI, FL 33187

WILLIAMS, WILLARD E *(AC 582)*
3123 NW 18TH AVENUE
GAINESVILLE, FL 32601

WILLIAMS, WILLIAM PALMER JR *(AC 6188)*
3278 SW 52ND AVE #132-2L
HOLLYWOOD, FL 33023

WILLIAMSON, CHARLES ALAN JR *(AC 6566)*
1020 WILDROSE DRIVE
LUTZ, FL 33549

WILLIFORD, KAY R *(AC 886)*
4304 YORKESTOWNE ROAD
ORLANDO, FL 32806

WILLINGER, NORMAN *(AC 2301)*
201 ALHAMBRA CIRCLE
CORAL GABLES, FL 33134

WILLIS, ALAN EUGENE *(AC 5715)*
700 SE 6TH AVENUE
POMPANO BEACH, FL 33060

WILLIS, CAREY N *(AC 5925)*
121 HIDDEN OAK DRIVE
LONGWOOD, FL 32750

WILLIS, DON F *(AC 746)*
P O BOX 327
PANAMA CITY, FL 32401

WILLIS, DWYNE THURMAN *(AC 5545)*
4515 SIMS COURT
TUCKER, GA 30084

WILLIS, MARY D *(AC 4938)*
9313 PARADISE DRIVE
TAMPA, FL 33610

WILLSON, PETER F *(AC 2182)*
118-18 STREET SOUTH
ST PETERSBURG, FL 33712

WILPON, ARNOLD F *(AC 887)*
4700 BISCAYNE BLVD
MIAMI, FL 33137

WILSCHEK, HARRY *(AC R000915)*
3660 INVERRARY DRIVE
FT LAUDERDALE, FL 33313

WILSON, ALLAN P *(AC 627)*
4700 BISCAYNE BLVD
MIAMI, FL 33137

WILSON, ARTHUR E JR *(AC R001184)*
7506 MAYFAIR COURT
TAMPA, FL 33615

WILSON, C RUSSELL JR *(AC 4592)*
2399 SOUTH SHORE DRIVE
LAKE PARK, FL 33403

WILSON, DANIEL P *(AC 2086)*
646 2ND AVENUE S
ST PETERSBURG, FL 33701

WILSON, DAVID E *(AC 4372)*
RT 2 BOX 967D
DOVER, FL 33527

WILSON, DENNIS M *(AC 3571)*
C/O DEWOODY & HAMNER PA
249 ROYAL PALM WAY
PALM BEACH, FL 33480

WILSON, ERIC HALL *(AC 5362)*
11320 S W 107TH AVENUE
MIAMI, FL 33176

WILSON, FREDERICK G SR *(AC 2281)*
5020 CYPRESS STREET SUITE 218
TAMPA, FL 33616

WILSON, JACK L *(AC 4887)*
605 AZEELE STREET
TAMPA, FL 33606

WILSON, JAMES H *(AC 919)*
P O BOX 23860
FT LAUDERDALE, FL 33307

WILSON, JEAN G *(AC 4888)*
10612 JANE EYRE DR
ORLANDO, FL 32807

WILSON, KATHERINE ANN *(AC 6467)*
2553 FLORIDA BOULEVARD
SOUTH DAYTONA, FL 32019

WILSON, LESLIE R *(AC 1944)*
1210 AINSLEY BUILDING
MIAMI, FL 33132

WILSON, PAUL E JR *(AC 2420)*
21 SE WENONA AVE
OCALA, FL 32670

WILSON, R E JR *(AC 1265)*
673 KINGSLEY AVENUE
ORANGE PARK, FL 32073

WILSON, ROBERT GERALD *(AC 6189)*
10420 SW 99TH STREET
MIAMI, FL 33176

WILSON, THOMAS RIGGS III *(AC 5546)*
5724 WILLIAMS BOULEVARD
SEMINOLE, FL 33542

WILSON, VERNON W *(AC 1574)*
C/O MAIN LAFRENTZ & COMPANY
75 FEDERAL STREET
BOSTON, MA 02110

WILTSHIRE, WARREN B JR *(AC 1326)*
P O BOX GG
FT MYERS, FL 33902

WIMBERLY, DAVID S *(AC 5274)*
1050 EAST WASHINGTON STREET
MONTICELLO, FL 32344

WINDHAM, DONALD RANDOLPH *(AC 5648)*
606 PARK AVENUE #705
ORANGE PARK, FL 32073

WINDHAM, R A *(AC 2245)*
SUITE 1250 CNA BLDG
ORLANDO, FL 32801

WINFREE, FLOYD L *(AC 1159)*
P O BOX 367
PLYMOUTH, FL 32768

WINKE, CLEMENT CHARLES JR. *(AC 5547)*
110 FOUNTAINBLEAU BLVD.
APT 208
MIAMI, FL 33172

WINNERMARK, FRANK J *(AC 4593)*
1413 NW 63RD AVENUE
MARGATE, FL 33063

WINNEY, CHARLES F JR *(AC 2436)*
636 FLORIDA NAT'L BANK BLDG
JACKSONVILLE, FL 32202

WINNINGHAM, GAYLE M *(AC 5548)*
2433 NE 20TH TERRACE
LIGHTHOUSE POINT, FL 33064

WINTER, LARRY E *(AC 3808)*
POST OFFICE DRAWER 2008
DALTON, GA 30720

WINTER, RONALD *(AC 4889)*
115 CRAWFORD BLVD
BOCA RATON, FL 33431

WINTERBURN, JACK R *(AC 282)*
925 BARNETT BANK BLDG
JACKSONVILLE, FL 32202

WINTERS, ARTHUR J *(AC 4653)*
1447 BETTY COURT
ORANGE PARK, FL 32073

WINTERS, ARTHUR L *(AC 462)*
1428 BRICKELL AVENUE
MIAMI, FL 33131

WINTZ, CHARLES R *(AC 1640)*
P O BOX 666
CLEARWATER, FL 33517

WISBY, RICHARD L *(AC 1262)*
1905 ATLANTIC BLVD
JACKSONVILLE, FL 32207

WISE, DAVID R *(AC 1036)*
10241 SW 112TH STREET
MIAMI, FL 33176

WISE, JOHN F *(AC 3790)*
12 DELLWOOD RD
DARIEN, CT 06820

WISE, REGINALD M *(AC R000514)*
938 WALD ROAD
ORLANDO, FL 32806

WISKEMAN, RICHARD H JR *(AC 1470)*
9001 SW 77TH AVENUE
APT C108
MIAMI, FL 33156

WISSMAN, JACK P *(AC 5926)*
9870 ELM WAY
TAMPA, FL 33615

WISSOKER, ROBERT L *(AC R000282)*
700 BILTMORE WAY
CORAL GABLES, FL 33134

WITHERS, DONALD F *(AC R000477)*
1300 ATLANTIC BANK BLDG
JACKSONVILLE, FL 32202

WITHEY, JON E *(AC 6190)*
9862 N KENDALL DRIVE
MIAMI, FL 33176

WITHROW, SAMUEL E *(AC 3766)*
2223 CONIFER AVENUE
WINTER PARK, FL 32789

WITMER, JOHN H *(AC 6191)*
14502 BRENTWOOD DRIVE
TAMPA, FL 33618

WITTENSTEIN, JOSEPH *(AC 478)*
900 PAN AM BANK BUILDING
ORLANDO, FL 32801

WITTMER, STEVEN C *(AC 1616)*
35 ALMERIA AVENUE
CORAL GABLES, FL 33134

WITTOCK, GARY W *(AC 5549)*
1167 THIRD STREET, SOUTH
SUITE 101
NAPLES, FL 33940

WODA, JERRY W *(AC 4594)*
9015 SW 6TH ST
BOCA RATON, FL 33432

WODEHOUSE, CHARLES J JR *(AC 4890)*
2200 OCEAN DRIVE SOUTH #2C
JACKSONVILLE BEACH, FL 32250

WOLF, CATHERINE S *(AC 5064)*
211 SOUTH TENNESSEE AVENUE
LAKELAND, FL 33801

WOLF, JEROME S *(AC 4891)*
2725 SOUTH BAGLEY
LOS ANGELOS, CA 90035

WOLF, JULIUS *(AC 2101)*
35 DAVIS BOULEVARD
TAMPA, FL 33606

WOLFE, CHARLES N *(AC 1617)*
636 FLORIDA NATL BANK BLDG
JACKSONVILLE, FL 32202

WOLFE, DOROTHY F *(AC 1487)*
8540 SW 91ST COURT
MIAMI, FL 33143

WOLFE, LARRY *(AC 1300)*
9000 SW 87TH COURT
MIAMI, FL 33176

WOLFORD, RICHARD EVERETT *(AC R001308)*
P O BOX 1667
HOLLYWOOD, FL 33022

WOLFSON, ALBERT I *(AC 2804)*
2828 SYLVAN LANE
JACKSONVILLE, FL 32217

WOLFSON, LAWRENCE S *(AC 1855)*
4700 BISCAYNE BLVD
MIAMI, FL 33137

WOLLNER, RICHARD ALLEN *(AC 6468)*
1008 WOODALL DRIVE
ALTAMONTE SPRINGS, FL 32701

WOLTIL, ROBERT DELANO *(AC 5649)*
2020 EAST BAY DRIVE #601
LARGO, FL 33540

WOMACK, MORA D *(AC R000139)*
2122 BEACH BLVD
P.O. BOX 10533
JACKSONVILLE, FL 32207

WONG, JIMMY *(AC 1542)*
1100 NE 125TH STREET
NORTH MIAMI, FL 33161

WOOD, DAVID D *(AC 4405)*
2536 GRIFFIN SQUARE
WEST PALM BEACH, FL 33406

WOOD, EDWIN A *(AC 3120)*
APT 201, 800 SOUTH OCEAN BLVD
(A1A)
DEERFIELD BEACH, FL 33441

WOOD, HARLESTON READ, JR *(AC 6469)*
340 RIDGEWOOD ROAD
KEY BISCAYNE, FL 33149

WOOD, JACK A *(AC R001057)*
1221 SEMINDLE DRIVE
FT LAUDERDALE, FL 33304

WOOD, LARRY M *(AC 3121)*
134 NW 3 AVENUE
OCALA, FL 32670

WOOD, MICHAEL LYN *(AC 5550)*
2300 ATLANTIC BLVD
JACKSONVILLE, FL 32207

WOOD, MURRAY D *(AC R000486)*
1600 1ST NATIONAL BANK TOWER
2 PEACHTREE ST. N.W.
ATLANTA, GA 30303

WOOD, PETER G *(AC 4406)*
5000 BRICKELL AVE
TENTH FLOOR
MIAMI, FL 33131

WOOD, RONALD A *(AC R000825)*
38 PEBBLE BEACH BLVD
NAPLES, FL 33940

WOODALL, ROBERT G *(AC 1768)*
617 E COLONIAL DRIVE
ORLANDO, FL 32803

WOODALL, WILLIAM H *(AC 3299)*
9625 SW 196TH STREET
MIAMI, FL 33157

WOODBERY, JOE P *(AC 2042)*
PO BOX 341
QUINCY, FL 32351

WOODLIEF, JOHN B *(AC 4049)*
7800 BAYMEADOWS CIR E
APT #68
JACKSONVILLE, FL 32218

WOODLING, ROBERT W *(AC 3167)*
9895 N. HABABA AVE
APT 222
TAMPA, FL 33614

WOODRUFF, ROBERT T *(AC 4892)*
8401 TOWNSEND BLVD #414
JACKSONVILLE, FL 32211

WOODS, CLARENCE G *(AC R000565)*
1776 6TH ST NW #701
WINTER HAVEN, FL 33880

WOODS, H EDWARD *(AC 4970)*
1111 EXCHANGE BANK BUILDING
TAMPA, FL 33602

WOODS, STEVEN H *(AC 3767)*
KEEFE MCCULLOUGH CARPENTER
400 N STATE RD 7 SUITE 340
MARGATE, FL 33063

WOODSON, DENNIS MARSHALL II *(AC 6269)*
2923 COVE TRAIL
MAITLAND, FL 32751

WOODWARD, CHARLES E *(AC 1261)*
1514 NIRA STREET
JACKSONVILLE, FL 32207

WOODWARD, JAMES F *(AC 4893)*
349 TROPICAL LANE
ORMOND BEACH, FL 32074

WOOL, RANDY SCOTT *(AC 5551)*
10324 SOUTHWEST 131 COURT
MIAMI, FL 33176

WOOLF, WILLIAM W *(AC 2137)*
P O BOX 2007
ORLANDO, FL 32802

WOOLFE, WALTER L *(AC 969)*
1514 NIRA STREET
JACKSONVILLE, FL 32207

WOOLUMS, DONNA AUDREY *(AC 6296)*
6687B 32ND WAY SOUTH
ST PETERSBURG, FL 33712

WOOTEN, S P JR *(AC 1856)*
POST OFFICE BOX 10512
JACKSONVILLE, FL 32207

WOOTEN, THOMAS W *(AC 970)*
2717 FIRST FINANCIAL TOWER
TAMPA, FL 33602

WOOTERS, HOLMAN *(AC 3768)*
8503 HARTFORD AVE
LUBBOCK, TX 79423

WORKMAN, THOMAS JR *(AC 3769)*
PO BOX 369
BOCA RATON, FL 33431

WRAY, WILLIAM K *(AC 888)*
9111 SW 60TH TERRACE
MIAMI, FL 33143

WRENN, KAREN L *(AC 2923)*
P O BOX 330
ORLANDO, FL 32802

WRENN, THOMAS W JR *(AC 3350)*
262 E MERRITT ISLAND CSWY
HOLIDAY PLAZA SUITE 11
MERRITT ISLAND, FL 32952

WRIGHT, CARROLL D JR *(AC 889)*
958 JENKS AVE
PANAMA CITY, FL 32401

WRIGHT, CHARLES H *(AC R000701)*
1717 SABAL PALM DRIVE
BOCA RATDN, FL 33431

WRIGHT, MAJOR D *(AC 2087)*
910 FLAGSHIP BANK BUILDING
TAMPA, FL 33602

WRIGHT, RICHARD JAMES *(AC 6567)*
17500 NW 68TH AVENUE
APARTMENT 205
MIAMI, FL 33115

WRIGHT, ROBERT BRUCE *(AC 6470)*
9075 WARWICKSHIRE ROAD
JACKSONVILLE, FL 32217

WRIGHT, SAMUEL G *(AC 3572)*
909 WESTMORE AVE
BRANDON, FL 33511

WRIGHT, WILLIAM C *(AC 5927)*
2406 WILLIAMS LANE #3
DECATUR, GA 30033

WULFECK, WM H *(AC R000296)*
8722 SW 103RD AVENUE
MIAMI, FL 33143

WUNDERLIN, ANDREW A *(AC 4595)*
400-55TH AVENUE NE
ST PETERSBURG, FL 33703

WUNSCHEL, LEE D *(AC 5275)*
2417 CHEYENNE BLVD
APT 46
TOLEDO, OH 43614

WURDEMAN, JAMES EDWARD *(AC 5656)*
1993 76TH AVENUE NORTH
ST PETERSBURG, FL 33702

WYAR, WALTER H JR *(AC 1945)*
40 S PINEAPPLE
SARASOTA, FL 33577

WYNN, CHARLES M *(AC 1324)*
P O BOX 7216
ORLANDO, FL 32804

WYNNS, JAMES W *(AC 3380)*
4901 SEMINARY ROAD APT 701
ALEXANDRIA, VA 22311

YAGER, JAMES MURRAY *(AC R001397)*
8240 SW 65TH AVENUE #2
MIAMI, FL 33143

YALMAN, MAURICE L *(AC 890)*
4700 BISCAYNE BLVD
MIAMI, FL 33137

YANCEY, GARY WILLIAM *(AC 5552)*
1634 EISENHOWER DRIVE
TALLAHASSEE, FL 32304

YARBROUGH, JOHN D *(AC 2924)*
100 PINE ROAD
PERRY, FL 32347

YARBROUGH, ORIN S *(AC 806)*
314 S MISSOURI AVENUE
SUITE 310
CLEARWATER, FL 33516

YARIAN, NEIL RAY *(AC 5978)*
904 BROOKLEY AVENUE
WARNER ROBINS, GA 31093

YATES, EDITH L *(AC 5276)*
13218 BUNN CIR #14
TAMPA, FL 33612

YAWN, W E RAY *(AC 5553)*
ROUTE 9, BDX 893A
LAKELAND, FL 33801

YEANUZZI, JEANNETTE M *(AC 4050)*
5819 SW 42 TERRACE
MIAMI, FL 33155

YELEN, DAVID *(AC 1471)*
1104 PONCE DE LEON BLVD
CORAL GABLES, FL 33134

YESNER, JACK I *(AC 4596)*
9795 SO DIXIE HIGHWAY
P O BOX 560068
MIAMI, FL 33156

YON, DAVID P *(AC 2710)*
2934 ABBOTSFORD WAY
TALLAHASSEE, FL 32303

YORDON, STEPHEN A *(AC 4051)*
444 SEABREEZE BLVD
SUITE 460
DAYTONA BEACH, FL 32018

YORK, RONALD W *(AC 3835)*
1506 BIRCH RIDGE WAY
STONE MOUNTAIN, GA 30083

YORSTON, HENRY P *(AC R000586)*
2025 OKEECHOBEE BLVD
WEST PALM BEACH, FL 33401

YOUNG, DAVID A JR *(AC 2480)*
1372 OVERCASH DRIVE
DUNEDIN, FL 33528

YOUNG, DAVID F *(AC 4052)*
1401 BRICKELL AVE SUITE 304
MIAMI, FL 33131

YOUNG, DOUGLAS E *(AC R000969)*
BENNING DRIVE
DESTIN, FL 32541

YOUNG, JOSEPH G *(AC 2925)*
P O DRAWER C
GAINESVILLE, FL 32602

YOUNG, MARGERY ANN *(AC 6471)*
386 E ORANGE AVENUE DRIVE
APARTMENT 119
ALTAMONTE SPRINGS, FL 32701

YOUNG, RICHARD M *(AC 4597)*
2254 GREEN STREET
SOUTH DAYTONA, FL 32019

YOUNG, ROBERT H *(AC 2088)*
P O BOX 3426
ORLANDO, FL 32802

YOUNG, RODGER A SR *(AC 5277)*
1028 NW 39TH DRIVE
GAINESVILLE, FL 32605

YOUNG, WILLIAM G *(AC 3122)*
4420 SEVILLA ST
TAMPA, FL 33609

YOUSTIN, MARGARET M *(AC 4303)*
8043 LAGOS DECAMPO BLVD
TAMARAC, FL 33334

YU, LUCIA Y *(AC R000541)*
P O BOX 12221
GAINESVILLE, FL 32604

ZAHNER, JOSEPH FRANCIS *(AC 6192)*
P O BOX 315
LAKE CITY, FL 32055

ZAIAC, MANUEL *(AC 776)*
609 NE AIRLINES BUILDING
150 SE SECOND AVENUE
MIAMI, FL 33131

ZALOOM, BASIL J *(AC 1641)*
1675 PALM BEACH LAKES BLVD
WEST PALM BEACH, FL 33401

ZALPH, BYRON *(AC 825)*
19011 NW 7TH COURT
MIAMI, FL 33169

ZAND, KENNETH E *(AC R000886)*
9710 NW 24TH COURT
SUNRISE, FL 33313

ZANNIS, THOMAS N *(AC 2985)*
10314 SW 117TH STREET
MIAMI, FL 33176

ZANOWICK, JOAN C *(AC 6472)*
511 TEMPLE TRAIL
MAITLAND, FL 32751

ZARA, ANTHONY J III *(AC 5278)*
6425 VICTORIA DRIVE SOUTH
JACKSDNVILLE, FL 32216

ZAVERUKA, PETER C *(AC 3123)*
4528 NORTH FEDERAL HIGHWAY
FT LAUDERDALE, FL 33308

ZAVERUKA, SANDRA Y *(AC 3452)*
17 FORT RDYAL ISLE
FT LAUDERDALE, FL 33308

ZEIGLER, LINDA M *(AC 5979)*
530 NE 20TH STREET
FT LAUDERDALE, FL 33305

ZELKO, ROBERT A *(AC 5345)*
4300 POLK STREET
HOLLYWOOD, FL 33021

ZEMNICK, LOWELL M *(AC R000850)*
11540 SOUTHWEST 98TH COURT
MIAMI, FL 33176

ZENDELS, ROBERT *(AC R000666)*
1859 MAIN STREET
SARASDTA, FL 33577

ZEPF, JON S *(AC 5279)*
P O BOX 2988
ORLANDO, FL 32801

ZERN, MICHAEL R *(AC 3124)*
2800 28 GEDRGIA AVE
WEST PALM BEACH, FL 33405

ZIEGLER, FREDERICK I *(AC 2830)*
DEAROLF & ZIEGLER CPA'S
8910 N DALE MABRY SUITE 18
TAMPA, FL 33614

ZIELINBKI, TERRENCE A *(AC R000851)*
ONE FINANCIAL PLAZA
SUITE 2500
FT LAUDERDALE, FL 33394

ZIER, MICHAEL I *(AC 1894)*
ONE BISCAYNE TOWER SUITE 1700
MIAMI, FL 33131

ZIFFER, EWALD *(AC 971)*
#1 LINCOLN ROAD BLDG
MIAMI BEACH, FL 33139

ZIMA, DONALD P *(AC 1739)*
P O BOX 1311
DAYTONA BEACH, FL 32015

ZIMMERMAN, MICHAEL JAY *(AC 5653)*
8861 SW 155TH TERRACE
MIAMI, FL 33157

ZIMMERMAN, THOMAS *(AC 5564)*
2570 NE 199 STREET
MIAMI, FL 33180

ZINK, GORDON H *(AC 5928)*
8767 CHATHAM STREET
FT MYERS, FL 33901

ZIPPER, JOBEPH B *(AC 1472)*
1428 BRICKELL AVENUE
MIAMI, FL 33131

ZITOFSKY, BERNARD *(AC R000748)*
14061 SW 72ND TERRACE
MIAMI, FL 33183

ZITTRER, JOSEPH *(AC 651)*
1428 BRICKELL AVE
MIAMI, FL 33131

ZOHN, FRANK M *(AC 4304)*
7620 SW 53RD PLACE
MIAMI, FL 33143

ZOLLER, MELVIN J *(AC R000266)*
2450 HOLLYWOOD BOULEVARD
SUITE 500
HOLLYWOOD, FL 33020

ZUGMAN, DAVID B *(AC R000287)*
1415 E SUNRISE BOULEVARD
FT LAUDERDALE, FL 33304

ZUKOWSKA, WILHELMINA H *(AC 891)*
508 SAVONA AVENUE
CORAL GABLES, FL 33146

ZUREICH, RAYMOND *(AC 3573)*
6405 DIMARCO ROAD
TAMPA, FL 33614

ZWICK, IRVING R *(AC R000519)*
500 BAYVIEW DR SUITE 926
NORTH MIAMI BEACH, FL 33160

ADDITIONS

ABOUD, RICHARD J *(AC 2043)*
2305 INDEPENDENT SQUARE
JACKSONVILLE, FL 32202

BAXTER, CHARLES E *(AC 2046)*
INTERNAL REVENUE SERVICE
POST OFFICE BOX 35045
JACKSONVILLE, FL 32202

BISHOP, G. P. *(AC R000309)*
3529 BRAN COURT WEST
JACKSONVILLE, FL 32211

BURKETT, ALLEN F *(AC 2193)*
2701 N OCEAN BLVD #14E
FT LAUDERDALE, FL 33308

CARUSO, ANTHONY JR *(AC 4437)*
330 CADIMA AVENUE
CORAL GABLES, FL 33134

COKER, JOHN A *(AC R000668)*
19705 SW 88TH CT
MIAMI, FL 33157

HAMILTON, SAMUEL T JR *(AC 2059)*
3441 S INDIAN RIVER DRIVE
FT PIERCE, FL 33450

HERNANDEZ, GILBERTO J *(AC R000669)*
2107 FIRST FINANCIAL TOWER
TAMPA, FL 33602

KAUFMANN, FREDERICK A *(AC 2060)*
7421 NW 15 ST
FT LAUDERDALE, FL 33313

KELLY, JOHN F *(AC 2061)*
1 SE 3 AVE
MIAMI, FL 33131

KEMPSKI, JOHN B *(AC 4785)*
POST OFFICE BOX 516
WILLIAMSBURG, VA 23185

LEBOE, DAVID *(AC R000689)*
3550 BISCAYNE BOULEVARD
SUITE 300
MIAMI, FL 33137

MOSS, ALAN *(AC R000675)*
WINTER PARK EXECUTIVE CENTER
1950 LEE ROAD
WINTER PARK, FL 32789

SWEENEY, HARRY D *(AC R000692)*
161 NE 38TH STREET APT 36
OAKLAND PARK, FL 33334

WEINER, LAURA R *(AC 6460)*
271 NE 38TH STREET
APARTMENT C-213
FT LAUDERDALE, FL 33334

WHITCHURCH, ELLWOOD F JR *(AC R000476)*
13038 MIRANDA STREET
CORAL GABLES, FL 33156

WISH, HERBERT C *(AC R000693)*
299 ALHAMBRA CIRCLE RM 218
CORAL GABLES, FL 33134

ARSENAULT, WILLIAM R *(AC 6477)*
810 30TH COURT
WEST PALM BEACH, FL 33407

BERGER, C L *(AC R000575)*
200 SOUTH WASHINGTON BOULEVARD
SUITE 3
SARASOTA, FL 33577

BOOZER, FRANK MC CLELLAN *(AC 6568)*
2060 CONTINENTAL AVENUE
APARTMENT 251
TALLAHASSEE, FL 32304

EASEY, JOHN EDWIN *(AC 6494)*
12528 TINSLEY TERRACE DRIVE
APARTMENT 212
TAMPA, FL 33612

GILES, MITCHELL D *(AC 6507)*
17520 NW 18TH AVENUE
OPA LOCKA, FL 33054

GLEASON, GARY MILLER *(AC 6508)*
712 GENTIAN DRIVE
PENSACOLA, FL 32503

GUTKNECHT, JUNE LAURETTE *(AC 6610)*
1950 SE 62ND STREET
OCALA, FL 32670

HENSLEY, LAURA FOSSBERG *(AC 6516)*
7001 NW 16TH STREET
APARTMENT 111A
FT LAUDERDALE, FL 33313

KANE, STEVEN H *(AC 6570)*
19291 NE 19TH PLACE
NORTH MIAMI BEACH, FL 33179

KINEMOND, GEORGE HERMAN *(AC 6526)*
11085 NORTHTRAIL AVENUE
TAMPA, FL 33617

LAKTI, JOHN BURKETT *(AC 6529)*
631 NW 69TH AVENUE
MARGATE, FL 33063

LEE, STEVEN CARROLL *(AC 6531)*
700-109 SW 16TH AVENUE
GAINESVILLE, FL 32601

LEONARD, DON W *(AC 6532)*
P.O. BOX 1223
SEBRING, FL 33870

MITCHELL, WALTER ROY *(AC 6539)*
900 IRON OAK STREET
ORLANDO, FL 32809

PEARCE, JOHN RAYMOND *(AC 6544)*
5765-1 CEDARS EAST COURT
CHARLOTTE, NC 28212

RIVERS, BETH JOAN *(AC 6550)*
2404 NW 66TH TERRACE
GAINESVILLE, FL 32601

SCANLAN, FRANCIS X *(AC 6552)*
753 BURR OAK LANE
APARTMENT 1B
PARK FOREST SOUTH, IL 60466

TAPLIN, JAY ALAN *(AC 6558)*
7765 SW 86TH STREET
APARTMENT F-2, 310
MIAMI, FL 33143

TROMBLEY, EDWARD R *(AC 6559)*
289 FERN WAY
MIAMI SPRINGS, FL 33166

VAN LENNEP, MARY KRISTEK *(AC 6561)*
2221 CHERRY PALM
BOCA RATON, FL 33432

ABESS, LEONARD L *(AC 175)*
P O BOX 3280
MIAMI, FL 33101

ADCOCK, HARRIS L *(AC 1099)*
7110 GLENEAGLE DRIVE
HIALEAH, FL 33014

ADE, JAMES L *(AC 1007)*
4831 MALPAS LANE
JACKSONVILLE, FL 32210

ADLER, MARTIN E *(AC 4897)*
7805 NW 28TH TERRACE
BETHANY, OK 73008

AHRANO, MARK A *(AC 538)*
P O BOX 1693
NAPLES, FL 33940

ALCORN, JOHN M *(AC 4327)*
UPO BOX 915
MOREHEAD, KY 40351

ALLEN, DONALD G *(AC 867)*
P O BOX 1117
TALLAHASSEE, FL 32302

ALLEN, ERWIN *(AC 904)*
FEDERAL HOME LOAN BANK
P O BOX 56527 PEACHTREE STA
ATLANTA, GA 30343

ALLEN, EVANS C *(AC 583)*
821 N CALHOUN ST
TALLAHASSEE, FL 32301

ALLEN, GEORGE E *(AC 325)*
P O BOX 1552
FT MYERS, FL 33904

ALLRED, REX W *(AC 1438)*
4530 LEONORA DRIVE
TUCKER, GA 30084

ANSLEY, AUGUSTUS E *(AC 618)*
714 PIEDMONT DRIVE
TALLAHASSEE, FL 32301

ANTONIETTI, BRUNO J *(AC 4103)*
657 BLAIRSHIRE CIRCLE
WINTER PARK, FL 32792

ARNOLD, WALTER F *(AC 1917)*
6675 ALKIRE COURT
ARVADA, CO 80004

ASHE, PAUL R *(AC 1968)*
POST OFFICE BOX 1986
OCALA, FL 32670

ASTLEY, RICHARD P *(AC 2021)*
13701 SO BISC RIVER DRIVE
MIAMI, FL 33161

ASTOR, FREDERICK G JR *(AC 4680)*
550 VILLAGE GREEN COURT
LILBURN, GA 30247

AUCHTER, ROBERT J *(AC 4073)*
5600 SW 75TH AVENUE
MIAMI, FL 33157

AVERY, RAY O *(AC 2854)*
3375 SR 220
MIDDLEBURG, FL 32068

AVIRETT, ABNER JR *(AC 476)*
1417 SHUFFIELD DRIVE
TALLAHASSEE, FL 32302

AWBREY, BONNIE B *(AC 818)*
2803 SAINT LEONARD STREET
TALLAHASSEE, FL 32303

BAER, ROBERT H *(AC 340)*
301 S SOLANDRA DR
ORLANDO, FL 32807

BAGSHAW, ROBERT T *(AC 2259)*
5741 SW 5TH ST
PLANTATIDN, FL 33314

BAIRD, KAREN U *(AC 2818)*
816 WEST ELM STREET
WHEATON, IL 60187

BAKER, RICHARD W *(AC 3210)*
7506 AMBER CDURT
TAMPA, FL 33614

BALLOU, JAMES E *(AC 284)*
3940 RIVERSIDE DRIVE
MELBOURNE BEACH, FL 32951

BAMFORD, WALTER C *(AC 317)*
540 SW TANGLEWOOD TRAIL
STUART, FL 33494

BARKLEY, JACK R *(AC 2574)*
1053 VILLAGE LANE
POTTSTOWN, PA 19464

BARNES, GERALD L *(AC 5074)*
7827 FAWN TERRACE DRIVE
HOUSTON, TX 77071

BARNETT, THDMAS B III *(AC R000450)*
918 SOUTH ORANGE AVENUE
ORLANDO, FL 32806

BARNHART, CLYDE JR *(AC R000286)*
125 1ST STREET
HENDERSON, KY 42420

BARRETT, JOHN R *(AC 5076)*
8609 CATTAIL DRIVE
TAMPA, FL 33617

BARTON, THOMAS L *(AC 3502)*
4358 TIMUQUANA RD #150
JACKSONVILLE, FL 32210

BAUER, STANLEY D *(AC 3626)*
111 SE SIXTH COURT
POMPANO BEACH, FL 33060

BAUMER, FREDERICK H JR *(AC 1859)*
52785 W CYPRESS CIRCLE
SOUTH BEND, IN 46637

BAUMGARDNER, DAVID L *(AC 3601)*
PO BOX 1257
ORLANDO, FL 32802

BEAGLES, GLENN E *(AC 1256)*
402 BOYD AVENUE
TAKOMA PARK, MD 20012

BEIGHTS, DAVID M *(AC R000505)*
CERTIFIED PUBLIC ACCOUNTANT
120 SOUTH MARYDELL STREET
DE LAND, FL 32720

BEN-KORI, ROBERT D *(AC 4951)*
1430 N BEAUREGARD ST APT 201
ALEXANDRIA, VA 22311

BENJAMIN, EDWARD G *(AC 356)*
1746 VALENCIA DR
VENICE, FL 33595

BERCHEY, JOSEPH M *(AC 1793)*
RT 1 BOX 278
COPPERHILL, TN 37317

BERGER, BRUCE E *(AC 3404)*
810 MIDDLEBROOK CIRCLE
TALLAHASSEE, FL 32303

BERLIN, JEROME C *(AC 2139)*
201 SW 13TH STREET
MIAMI, FL 33130

BEVERLY, JOHN G *(AC 1440)*
18622 S CYPRESS CIRCLE
SOUTH BEND, IN 46637

BISCHOFF, WILLIAM F *(AC 2340)*
3408 TOWNHOUSE DR
LAS VEGAS, NV 89121

BLACK, REBECCA THOMPSON *(AC 6027)*
2012 WAHALAW NENE
TALLAHASSEE, FL 32301

BLACKBURN, JOHN O *(AC 693)*
DUKE UNIVERSITY DEPT ECONOMICS
DURHAM, NC 27706

BLUE, JAMES A *(AC 4952)*
6711 S GILPIN CIRCLE WEST
LITTLETON, CO 80122

BOGUE, RUSSELL S *(AC 40)*
P O BOX 18342
TAMPA, FL 33679

BOLAND, WILLIAM R *(AC 4419)*
503 E MEMORIAL DRIVE
JACKSONVILLE, FL 32207

BOLTA, JAMES MARN *(AC 5674)*
7831 NW 3RD STREET
BUILDING 27,APT 202
PEMBROKE PINES, FL 33023

BOONE, GEORGE C JR *(AC 1228)*
P O BOX1270
DAYTONA BEACH, FL 32015

BOONE, JOHN W *(AC 302)*
2703 ARDSLEY DRIVE
ORLANDO, FL 32804

BOSTICK, CURTIS W *(AC 1576)*
1010 AQUA LANE
FT MYERS, FL 33901

BOTHWELL, JAMES C *(AC 4070)*
1 LA TERRAZA
LAKELAND, FL 33803

BOWMAN, ALBERT *(AC R000297)*
1105 CORONADO DRIVE
ROCKLEDGE, FL 32955

BRACKEN, GEORGE R *(AC 2723)*
P O BOX 489
POMPANO BEACH, FL 33061

BRALEY, WILLIAM J *(AC 500)*
5119 LONGFELLOW AVENUE
TAMPA, FL 33609

BRINSON, JAMES E *(AC 1496)*
1217 CORAL WAY
CORAL GABLES, FL 33134

BRINSON, LUTHER B *(AC 1622)*
133-B CAITHROPNECK ROAD
TABB, VA 23602

BRIZEL, JACOB B *(AC R000291)*
1335 NE 167TH ST APT 304
NORTH MIAMI BEACH, FL 33162

BROOKMYER, SEYMOUR *(AC R000111)*
380 NE 67TH STREET
MIAMI, FL 33138

BROWN, EDWARD M *(AC 836)*
RT 3 BOX 113
LIVE OAK, FL 32060

BROWN, OLIVER P III *(AC 3508)*
9300 S DADELAND BLVD
SUITE 600
MIAMI, FL 33156

BROWNYARD, GEORGE A *(AC 844)*
1827 FIFTH STREET SE
WINTER HAVEN, FL 33880

BRUCE, ROBERT O *(AC 3863)*
1410 WASHINGTON ROAD
PITTSBURGH, PA 15228

BUCHMAN, RALPH A *(AC 1176)*
5114 SAN JOSE
TAMPA, FL 33609

BUCHOLZ, WILLIAM W *(AC R000576)*
1752 CRESTLINE
TROY, MI 48084

BUERCKHOLTZ, DAVID N *(AC 3509)*
2473 HORSESHOE BEND RD
MARIETTA, GA 30064

BURDIN, JAMES W *(AC 622)*
101 SE 2ND AVENUE
MIAMI, FL 33131

BURGESS, BERNARD O *(AC 1791)*
P O BOX 2349
TAMPA, FL 33601

BURKE, J W *(AC 185)*
737 FLORIDA NATIONAL BANK BUIL
JACKSONVILLE, FL 32202

BURKE, WINFORD J *(AC 2597)*
P O BOX 3036
TAMPA, FL 33601

BURKHART, GERALD P *(AC 779)*
3801 KENILWORTH AVE 508W
BLADENSBURG, MD 20710

BURNFIELD, WILLIAM C *(AC 1443)*
BOX 811
PONTE VEDRA BEACH, FL 32082

BYRD, C Y III *(AC 1483)*
4903 NASH TRAIL RFD
LAKE WORTH, FL 33460

BYRNES, PETER G *(AC 3018)*
824 MAJORCA AVENUE
CORAL GABLES, FL 33134

CAGLE, W E *(AC 699)*
8706 BAY CREST LN
TAMPA, FL 33615

CAPPS, CHARLES M *(AC 1499)*
P O BOX 520875
MIAMI, FL 33152

CARBUHN, ARNOLD F *(AC 2444)*
803 ARRANGEMENT WAY #205
TEMPLE, TX 76501

CARLISLE, ROBERT T *(AC 588)*
115 7TH AVENUE SOUTH
JACKSONVILLE BEACH, FL 32250

CARLSON, RUGGLES B *(AC 1203)*
FLORIDA ROCK INDUSTRIES
P O BOX 4667
JACKSONVILLE, FL 32201

CARLSON, WINFIELD W JR *(AC 1713)*
835 ALHAMBRA DRIVE N
JACKSONVILLE, FL 32207

CARNES, THOMAS D *(AC 1067)*
211 WISEMAN AVENUE
BRIDGEPORT, WV 26330

CARPENTER, FARRIS E JR *(AC 3217)*
C/0 WALT DISNEY WORLD CO
POST OFFICE BOX 40
LAKE BUENA VISTA, FL 32830

CARTER, BEN F *(AC 3301)*
5451 PLAZA WAY APT 3
JACKSONVILLE, FL 32211

CARTER, THOMAS G *(AC 3637)*
2814 E MAIN ST
PAHOKEE, FL 33476

CASSON, DONALD D *(AC R000270)*
MARYLAND NATL BANK BLDG
P O BOX 1168
EASTON, MD 21601

CATON, RONALD L *(AC 3414)*
5636 BONITA VISTA WAY
APT 42
TEMPLE TERRACE, FL 33617

CAUSEY, KATHRYN F *(AC R000318)*
P O BOX 22869
TAMPA, FL 33622

CENAC, DWIGHT S *(AC 3639)*
2260 FALLEN TREE DRIVE
JACKSONVILLE, FL 32211

CHAIKEN, DONALD *(AC 1234)*
2777 ALVARADO STREET
SAN LEANDRO, CA 94577

CHALMERS, ROBERT *(AC 1747)*
ONE INDEPENDENT DR
JACKSONVILLE, FL 32276

CHANDLER, LARRY B *(AC 3128)*
5417 RIVER FOREST ROAD
DUBLIN, OH 43017

CHASE, JOHN A JR *(AC 2936)*
806 BUENA VISTA DRIVE
TALLAHASSEE, FL 32304

CHOPP, HAROLD *(AC 2600)*
NORIEGA,BARTEL,CHOPP,SCHATZ
2100 FIRST FEDERAL BUILDING
MIAMI, FL 33131

CHOTINER, ALAN S *(AC 2601)*
14451 SW 99 AVE
MIAMI, FL 33158

CIENER, DAVID M *(AC 2522)*
ROUTE 1 BOX 288-M
OVIEDO, FL 32765

CINA, SALVATORE *(AC 1305)*
16420 SW 77TH AVE
MIAMI, FL 33157

CITRIN, CHARLES A *(AC 3814)*
1626 COURTHOUSE DADE CITY
MIAMI, FL 33131

CLARK, JESSE H *(AC 932)*
RING AROUND PRODUCTS INC
P O BOX 589
MONTGOMERY, AL 36101

CLARK, THOMAS C *(AC 1794)*
3944 BRIAR OAK DRIVE
BIRMINGHAM, AL 35243

CLARKE, GARY B *(AC 2576)*
2920 NW 107 AVE
CORAL SPRINGS, FL 33065

CLEAVELAND, HAROLD H *(AC 237)*
P O BOX 247
GULF BREEZE, FL 32561

COATES, THOMAS H *(AC 2602)*
SUITE 100
300 SOUTH DUNCAN AVE
CLEARWATER, FL 33515

COHRS, ROBERT J *(AC 2140)*
3048 ST HELENA DR
TUCKER, GA 30084

COKER, ROBERT L *(AC 710)*
900 COMMERCIAL NATIONAL BANK B
PEORIA, IL 61602

COLE, FRED E *(AC 434)*
189 CALAMONDIN ST
CITRUS CENTER COLONY
LAKELAND, FL 33803

COLE, WILLIAM H *(AC 3416)*
RT #6 BOX 409J
BURLINGTON, NC 27216

COLES, CALEB L *(AC R000169)*
825 BEL AIR DRIVE
PLANTATION, FL 33317

COLLIER, JOHN J JR *(AC R000588)*
7319 TWIN SABAL DRIVE
MIAMI LAKES, FL 33014

COLLIER, MARY E *(AC 674)*
5701 BISCAYNE BOULEVARD #202
MIAMI, FL 33137

COLLINS, ROBERT L *(AC 227)*
P O BOX 348
UMATILLA, FL 32784

COMANDER, GAYLE H *(AC 4334)*
12941 SW 72ND AVENUE
MIAMI, FL 33156

COMER, WILLIAM E *(AC 1500)*
P O BOX 16185
ORLANDO, FL 32808

CONDRON, EDWARD L *(AC 1644)*
10840 SOUTHWEST 84TH STREET B5
MIAMI, FL 33173

CONE, FRED M JR *(AC 3797)*
655 FLA NATL BANK BLDG
JACKSONVILLE, FL 32202

CONILL, JOHN F *(AC 3022)*
2516 NE 11 CT
FT LAUDERDALE, FL 33304

CONNER, ROBERT D *(AC 902)*
2418 BRIARWOOD DRIVE
VALDOSTA, GA 31601

CONNERS, KENNETH JR *(AC 3023)*
2000 N MERIDIAN ROAD APT 286
TALLAHASSEE, FL 32303

CONROY, JOHN F *(AC R000026)*
7920 SW 53RD PLACE
MIAMI, FL 33143

COOK, ALICE C *(AC 608)*
1323 MEADDWBROOK ROAD
ASHEBORO, NC 27203

COOK, MARILYN H *(AC 1501)*
4324 E MAPLEWOOD WAY
LITTLETON, CO 80121

CORDELL, JOE B *(AC R000403)*
4210 DALE AVENUE
TAMPA, FL 33609

CORTRIGHT, EARLE D JR *(AC 2205)*
366 NE 99TH STREET
MIAMI SHORES, FL 33153

COULTER, JACK B *(AC 2836)*
1149I-A SW 109TH RD
MIAMI, FL 33176

COVEY, WILLIAM R JR *(AC R000444)*
275 11TH STREET
ATLANTIC BEACH, FL 32233

CRAFT, DONALD G *(AC 494)*
2100 W BEACH DRIVE Z-203
PANAMA CITY, FL 32401

CRAGG, DAVID V *(AC 1989)*
5750 MAJOR BLVD
ORLANDO, FL 32803

CRENSHAW, KENNETH B *(AC 4600)*
400 ROYAL PALM WAY
P O BOX 2614
PALM BEACH, FL 33480

CRONIN, DONALD K *(AC 1313)*
1500 N DALE MABRY
TAMPA, FL 33609

CULBERTSON, WILLIAM W *(AC 682)*
140 W FLAGER ST 16TH
MIAMI, FL 33130

CULVERHOUSE, HUGH F *(AC 3596)*
P O BOX 014153
FLAGLER STATION
MIAMI, FL 33101

CURTIS, OMER G *(AC 152)*
POST OFFICE BOX 219
PONTE VEDRA BEACH, FL 32082

DALEY, WM A *(AC 164)*
436 W 70TH STREET
JACKSONVILLE, FL 32208

DANIEL, JOHN F *(AC 2051)*
304 MAGNOLIA AVENUE
P O BOX 426
PANAMA CITY, FL 32401

DARNELL, WILLIAM R *(AC R000544)*
P.O. BOX 317
LEESBURG, FL 32748

DATTILO, ANTHONY P II *(AC 3648)*
2738 ROSEVELT BLVD #316
CLEARWATER, FL 33520

DAVIDSON, MARVIN P *(AC 2940)*
21250 NE 23RD AVENUE
NORTH MIAMI BEACH, FL 33160

DAVIS, BLAKELY I *(AC 2142)*
ROUTE 1 BOX 40 B-1
CLIMAX, NC 27233

DAVIS, BRADLEY J *(AC 3173)*
P.O. BOX 512
ORLANDO, FL 32802

DAVIS, JEWELL A *(AC 276)*
1514 NIRA STREET
JACKSONVILLE, FL 32207

DAVIS, JOHN V *(AC 4132)*
4722 TRAVERTINE DRIVE
TAMPA, FL 33615

DAVIS, LEE E *(AC R000417)*
JIM WALTER RESOURCES INC
3300 1ST AVENUE NORTH
BIRMINGHAM, AL 35202

DAVIS, MICHAEL S *(AC 4441)*
P O BOX 1152
ORLANDO, FL 32802

DAVIS, PAUL M *(AC 1666)*
831 MALABU DRIVE
LEXINGTON, KY 40502

DAVIS, THOMAS J JR. *(AC 2608)*
POST OFFICE BOX 331166
COCONUT GROVE, FL 33133

DAVISSON, WILLIAM A *(AC 2941)*
2603 DIANJO DR
ORLANDO, FL 32810

DAY, THOMAS B *(AC R000117)*
P O BOX 4189
IRVINE, CA 92716

DECKER, ROBERT W *(AC 2206)*
84 NW 104TH STREET
MIAMI SHORES, FL 33153

DEEB, FREDERICK M *(AC 3650)*
325 JOHN KNOX RD F-157
TALLAHASSEE, FL 32303

DELLA-DONNA, ALPHONSE *(AC 997)*
2601 E OAKLAND PARK BLVD #403
FT LAUDERDALE, FL 33306

DENKHAUS, WENDY K *(AC 3879)*
8400 SW 66TH STREET
MIAMI, FL 33143

DENUR, A *(AC 2189)*
5045 ROYAL LANE
DALLAS, TX 75229

DEPUY, RICHARD A *(AC R000172)*
6006 CEDAR HILLS BLVD
JACKSONVILLE, FL 32210

DIAMOND, WILLIAM M *(AC 3028)*
1355 NE 131 STREET
NORTH MIAMI, FL 33161

DICHIARA, ANTHONY J *(AC R000647)*
2523 NE 23RD STREET
FT LAUDERDALE, FL 33305

DINABURG, ALLAN *(AC R000894)*
1400 SOUTH OCEAN DRIVE
HOLLYWOOD, FL 33020

DINIUS, SARA H *(AC R000216)*
P O BOX 902
AUBURN, AL 36830

DOMINICK, JULIAN K *(AC 548)*
170 E WASHINGTON STREET
ORLANDO, FL 32801

DORAN, JOHN P *(AC 3654)*
301 S 9TH
LAFAYETTE, IN 47901

DOREY, JACK R *(AC 1055)*
819 WHITEWATER AVENUE
ST CHARLES, MN 55972

DOWNEY, DANIEL JR *(AC 604)*
P O BOX 2345
PALM BEACH, FL 33480

DRIVER, BENJAMIN D *(AC 3229)*
2228 42ND STREET SW
NAPLES, FL 33940

DRTINA, RALPH E *(AC 3381)*
P O BOX 377
SHEPHERDSTOWN, WV 25443

DUDE, FREDERICK A *(AC R000384)*
1007 VIRGINIA AVE
SUITE 100
ATLANTA, GA 30354

DUDLEY, MYLES F *(AC 1112)*
5915 PONCE DELEON BLVD
SUITE 29
CORAL GABLES, FL 33146

DUIS, TERRY E *(AC 1827)*
485 HICKORY HILLSTRAIL
STONE MOUNTAIN, GA 30083

EATON, WILLIAM A JR *(AC 868)*
1402 LUCY STREET
TALLAHASSEE, FL 32303

EDWARDS, RICHARD L III *(AC 3580)*
900 THOMPSON CIRCLE NW
WINTER HAVEN, FL 33880

EDWARDS, WILLIAM P *(AC R000386)*
704 VILLAGE PLACE
BRANDON, FL 33511

EHRLICH, ALVIN A *(AC 498)*
P O BOX 1423
ORLANDO, FL 32802

EIKENBERRY, JOHN L *(AC 1838)*
5112 HAVILON CT
CHARLOTTE, NC 28211

ELFENBEIN, ROBERT S *(AC 4378)*
621 NORTHEAST 177TH STREET
MIAMI, FL 33162

ELLIS, JAMES T *(AC R000311)*
RR1 BOX 75E
ISLAMORADA, FL 33036

ELSTON, GEORGE W JR *(AC 1839)*
11512 PORTSIDE DRIVE
JACKSONVILLE, FL 32225

EMERSON, JAMES W *(AC 2526)*
12712 SEBRING BLVD
TAMPA, FL 33618

EMMER, BRADFORD N *(AC 3772)*
7757 SW 86 ST APT C416
MIAMI, FL 33143

ENDSLEY, WALTER SCOTT *(AC 1561)*
POST OFFICE BOX 99
UNION CENTER, WI 53962

ENGLISH, THOMAS H *(AC 5297)*
1300 KEITH BUILDING
CLEVELAND, OH 44115

ERDLE, JOHN P JR *(AC 3231)*
POST OFFICE BOX 502
DELRAY BEACH, FL 33445

ESPESO, JOSEPH *(AC 2262)*
75 FOX RUN ROAD
NEW CANAAN, CT 06840

EVARTS, HARRY W *(AC R000042)*
P O BOX 23736
JACKSONVILLE, FL 32217

FAHS, JOHN L *(AC 287)*
1307 S 8TH STREET
LEESBURG, FL 32748

FAIRLEY, LYNN I *(AC R000463)*
C/O ARNOLD C. ROGERS & CO.
6304 NEBRASKA AVENUE
TAMPA, FL 33604

FAISON, STUART M *(AC 996)*
840 NW 199TH STREET
MIAMI, FL 33169

FALCONE, ALFRED T *(AC 3004)*
2121 NORTH BAYSHORE DRIVE #411
MIAMI, FL 33137

FALLIS, HOWARD M *(AC 3773)*
605 10TH COURT
VERO BEACH, FL 32960

FARBISH, JOE *(AC 1598)*
6708 CONCOURSE DRIVE
COLUMBUS, OH 43229

FARMER, GERALD *(AC 2528)*
P O BOX 13038
PORT EVERGLADES STATION
FT LAUDERDALE, FL 33316

FEIN, BRUCE F *(AC 1599)*
9124 WANDERING TRAIL DR
POTOMAC, MD 20854

FEIN, JOSEPH *(AC R000260)*
6740 34TH AVENUE NORTH
ST PETERSBURG, FL 33710

FELIX, CHARLES E *(AC R000086)*
1633 N DORMONT LANE
ORLANDO, FL 32804

FERLITA, VINCENT J *(AC 3884)*
4215 NEPTUNE
TAMPA, FL 33609

FIELDUS, CHARLES H *(AC 2287)*
2724 SOUTHWEST 14TH DRIVE
GAINESVILLE, FL 32608

FINCH, M F *(AC 1921)*
1736 S BOULEVARD
DE LAND, FL 32720

FINLEY, WALTER B *(AC 3303)*
8990 SW 86TH ST
MIAMI, FL 33143

FIORITO, ANTHONY M *(AC 3425)*
7320 BROOKVIEW CIRCLE
TAMPA, FL 33614

FISCHER, SHERRYLL M *(AC 4603)*
111 DELLWOOD DRIVE
LONGWOOD, FL 32750

FISCHER, THOMAS D *(AC 2388)*
107 CONDOVER PLACE
MATTHEWS, NC 28105

FISHER, FREDERICK E *(AC 1273)*
2742 NORTH WESCHESTER DRIVE
CLEARWATER, FL 33519

FISHER, MICHAEL W *(AC 2462)*
1809 BARNETT BANK BUILDING
JACKSONVILLE, FL 32202

FLETCHER, ALBERT E JR *(AC 1562)*
2211 NE 36TH ST #204
LIGHTHOUSE POINT, FL 33064

FLOWERS, DAVID L *(AC 1479)*
1638 BRANTFORD DRIVE
TUCKER, GA 30084

FOLSOM, W H JR *(AC 2053)*
6019 ANVIL ROAD
JACKSONVILLE, FL 32211

FORD, THOMAS R *(AC R000374)*
2056 SUNSET DR APT 7R7
BRADENTON, FL 33500

FORRESTALL, JOHN M *(AC 1775)*
110 BRANTLEY HALL LANE
LONGWOOD, FL 32750

FORTIN, GEORGE E *(AC 754)*
UNIVERSITY OF WEST FLORIDA
PENSACOLA, FL 32504

FOSTER, JAMES E *(AC 2116)*
8529 GREELEY BLVD
SPRINGFIELD, VA 22152

FRAGA, ALBERT *(AC 1727)*
1360 NORTHWEST 182ND STREET
MIAMI, FL 33169

FRANCO, MICHAEL J *(AC 463)*
P O BOX 3280
MIAMI, FL 33101

FRENCH, CAMDEN T *(AC 4659)*
3517 CHESHIRE SQUARE
APARTMENT A
SARASOTA, FL 33580

FRENCH, HANK H *(AC R000083)*
739 PIRATES REST ROAD
2210 TAMIAMI TRAIL
NORTH FT MYERS, FL 33903

FRENZEL, JOSEPH W JR *(AC 5126)*
4827 TARA WOODS COURT
JACKSONVILLE, FL 32210

FRIED, RICHARD I *(AC 2949)*
COPELAND SAUSAGE CO
P.O. BOX 938
ALACHUA, FL 32615

GADDIS, FLOYD D *(AC 3519)*
602 WILKIE STREET
DUNEDIN, FL 33528

GALAHER, OWEN M *(AC 2092)*
N-5 COLONIAL TOWERS
27-E CENTRAL AVENUE
PAOL, PA 19301

GALPERN, JOEL G *(AC 3520)*
9682 FONTAINEBLEAU BOULEVARD
APT 511
MIAMI, FL 33172

GALSHACK, DAVID T *(AC 3310)*
806 SE 10TH TERRACE
DEERFIELD BEACH, FL 33441

GARDNER, JAMES D JR *(AC 4339)*
123 HAZELCREST DRIVE
JACKSON, MS 39212

GEBING, ROBERT K *(AC 3890)*
P O BOX 262
PISGAH FOREST, NC 28768

GENTER, FRANK M *(AC 556)*
554 EAGLE DRIVE
HOLLY HILL, FL 32017

GERMANI, ROBERT A *(AC 3133)*
735 NORTH SELFRIDGE
CLAWSON, MI 48017

GERTZMAN, STEPHEN F *(AC 2691)*
1067 ROBIN LANE NE
ATLANTA, GA 30306

GOCH, IVAN J *(AC R000328)*
1120 NW 159TH DRIVE
MIAMI, FL 33169

GOFF, GEORGE E *(AC 623)*
158 WM CLASSEN DRIVE
SAN ANTONIO, TX 78232

GOFF, JOHN L SR *(AC 2147)*
P O BOX 427
MAITLAND, FL 32751

GOLDBERG, MARTIN D *(AC 2288)*
P O BOX 1381
GRAND CENTRAL STATION
NEW YORK, NY 10017

GOLDSTEIN, BENJAMIN B *(AC R000030)*
ONE BISCAYNE TOWER SUITE 1700
MIAMI, FL 33132

GOODMAN, BERNARD *(AC R000175)*
200 BLOOMFIELD AVE
WEST HARTFORD, CT 06117

GOREE, GARY *(AC 3429)*
6911 BARRY ROAD
TAMPA, FL 33614

GRADY, PAUL F *(AC R000404)*
700 S OCEAN BOULEVARD
BOCA RATON, FL 33431

GREEN, RAYMOND C *(AC 1366)*
55 COURT STREET
BOSTON, MA 02108

GREENBERG, STANLEY H *(AC 2191)*
9200 S DADELAND BLVD SUITE 515
MIAMI, FL 33156

GRIERSON, PETER R *(AC 4306)*
1420-E DRUID VALLEY DR NE
ATLANTA, GA 30329

GRIFFITH, WALTER P *(AC 635)*
333 VINCELLETTE STREET
BRIDGEPORT, CT 06606

GRIMES, HENRY N *(AC 3239)*
927 OLD GROVE MANOR
JACKSONVILLE, FL 32207

GROSS, ELMER W *(AC 319)*
3120 LUCAYA STREET
MIAMI, FL 33133

GUERRA, PHILIP *(AC 3676)*
6121 SW 46TH TERRACE
MIAMI, FL 33155

GUIDA, FLORIGIO A *(AC R000277)*
3081 CLEVELAND AVENUE NW
WASHINGTON, DC 20008

HAGLER, CLYDE H *(AC 1491)*
P O BOX 8051
PENSACOLA, FL 32501

HALL, CHARLES W *(AC 2450)*
WINTER PARK FEDERAL SAVINGS &
200 E NEW ENGLAND AVE
WINTER PARK, FL 32792

HALL, DAVID W *(AC 457)*
530 INGRAHAM BLDG
MIAMI, FL 33131

HALL, JOHN M *(AC 3330)*
234 ANTIQUERA AVE APT 6
CORAL GABLES, FL 33134

HAMNER, HENRY L *(AC 4311)*
7351 WHITE BIRCH DRIVE
JACKSONVILLE, FL 32211

HAMNER, KENNETH D *(AC 3354)*
4148 RUE ST MICHEL
STONE MOUNTAIN, GA 30083

HAMPTON, JOSEPH E *(AC 600)*
SCHOOL OF BUSINESS ADM
AMERICAN UNIVERSITY
WASHINGTON, DC 20016

HAND, RICHARD A *(AC 1973)*
412 2ND AVENUE
MARIANNA, FL 32446

HANSON, DONALD E *(AC 2150)*
2803 FAWKES DRIVE
WILMINGTON, DE 19808

HARLOW, PATRICK A *(AC 1312)*
2033 S E 16TH LANE
OCALA, FL 32670

HARMAN, JAMES T *(AC R000954)*
3151 S BABCOCK APT 6
MELBOURNE, FL 32901

HARRIS, LEBRONE C *(AC 2127)*
ROUTE 1 BOX 236B
LAND O LAKES, FL 33539

HARRIS, MICHAEL R *(AC 3047)*
POST OFFICE BOX 12064
UNIVERSITY STATION
GAINESVILLE, FL 32601

HARRISON, ALAN B *(AC 3681)*
2659 SCOTT MILL ESTATES DRIVE
JACKSONVILLE, FL 32217

HARRISON, JOHN B *(AC 1074)*
P O BOX 10098
CHARLOTTE, NC 28201

HARRISON, M N *(AC 1503)*
1605 VALLEYMEDE RD
GREENSBORO, NC 27410

HASKINS, MONROE L *(AC 2303)*
3048 CARLOW CIRCLE
TALLAHASSEE, FL 32303

HATCHER, BENJAMIN B *(AC 739)*
P O BOX 1872
TAMPA, FL 33601

HAWES, HARRY W *(AC 3244)*
706 115TH AVENUE NORTH #2408
ST PETERSBURG, FL 33702

HAWKINS, WILLIAM M JR *(AC 1753)*
6907 BLUE STAR DR
MCLEAN, VA 22101

HAYMAN, ROBERT M JR *(AC 1555)*
7001 LARIMER CT
TAMPA, FL 33615

HEEKIN, JAMES F JR *(AC 3911)*
2305 GLENSHIRE COURT
TALLAHASSEE, FL 32303

HEINDEL, WILLIAM B *(AC 1327)*
10490 GANDY BOULEVARD
ST PETERSBURG, FL 33702

HELLER, ARTHUR W *(AC 3912)*
1808 N 32 COURT
HOLLYWOOD, FL 33021

HELLER, KATHLEEN A *(AC 3683)*
1808 NORTH 32ND CT
HOLLYWOOD, FL 33021

HENDERSON, GLENN D *(AC 3526)*
508 LYMINGTON COURT
LOUISVILLE, KY 40243

HENDERSON, WALLACE W *(AC 691)*
526 S RIDE
TALLAHASSEE, FL 32303

HENDRICKS, WILLIAM G *(AC 741)*
1508 LEE AVENUE
TALLAHASSEE, FL 32303

HENRICHS, EARL L *(AC 679)*
750 CORONADO AVENUE
CORAL GABLES, FL 33143

HENRIQUEZ, NORCOTT S *(AC 521)*
1510 DEWEY ST
HOLLYWOOD, FL 33020

HERTZ, ARTHUR H *(AC 1049)*
P O BOX 2440
MIAMI, FL 33101

HILLER, ROBERT H *(AC 1991)*
851 OAKDALE RD NE
ATLANTA, GA 30307

HISHON, ROBERT H *(AC 1925)*
C/O ALSTON MILLER & GAINES ATT
1220 C & S NATIONAL BANK BLDG
ATLANTA, GA 30303

HIVELY, MARGARET L *(AC 4181)*
2300 DUNDEE COURT
TALLAHASSEE, FL 32303

HOLLAND, PHILIP E *(AC R000420)*
3807 N WOODSTOCK STREET
ARLINGTON, VA 22207

HOLLAND, WARD E *(AC 2095)*
2938 FRONT ROAD
JACKSONVILLE, FL 32217

HOLLEY, JAMES D *(AC 109)*
1114 TERRACE
TALLAHASSEE, FL 32303

HOLLINGSWORTH, GEORGE R II *(AC 3054)*
2031 CREE TRAIL
P O BOX B
CASSELBERRY, FL 32707

HOOTEN, RAYMOND J *(AC 644)*
920 KEITH DRIVE
PERRY, GA 31069

HORN, HAROLD *(AC R000069)*
4210 WATHOUS AVENUE
TAMPA, FL 33609

HORWICH, RICHARD J *(AC 838)*
HORWICH & ZAGER PA
SUITE 302 UNIVERSITY FEDERAL B
CORAL GABLES, FL 33134

HOSKEN, ROBERT H JR *(AC R000087)*
413 STAMFORD BRIDGE ROAD
COLUMBIA, SC 29210

HOWARD, HERMAN *(AC R000389)*
5225 COLLINS AVENUE APT 12M
MIAMI BEACH, FL 33140

HOWELL, LEON D *(AC R000237)*
C/O ERNST & ERNST
3600 FIRST NATIONAL BANK TOWER
ATLANTA, GA 30303

HUMPHRIES, STANLEY C *(AC 1094)*
3212 TETON DR
ATLANTA, GA 30339

HUTCHINSON, JAMES W *(AC 3304)*
13834 SW 64TH STREET
MIAMI, FL 33183

INGRAM, THOMAS B *(AC 1755)*
2306 COSTA VERDE BLVD
JACKSONVILLE, FL 32250

ISTED, R E *(AC 413)*
P O BOX 269
EUSTIS, FL 32726

JACKSON, WILLIAM R *(AC 4188)*
3300 UNIV DRIVE
WESTINGHOUSE
CORAL SPRINGS, FL 33065

JAMES, MELVIN C *(AC 3059)*
RFD 359 WATER OAK LANE
OHMOND BEACH, FL 32074

JANCZEWSKI, WAYNE R *(AC 5165)*
19106 MILLS CHOICE ROAD #5
GATHERSBURG, MD 20760

JEFFRIES, WILLIAM R *(AC 788)*
1538 POINT WAY
NORTH PALM BEACH, FL 33408

JENNINGS, DAVID H *(AC 2231)*
C/O BONACKER & LEIGH INC
5959 NW 37 AVE
MIAMI, FL 33142

JENSEN, EDWARD C *(AC 2630)*
9610 NW 39TH COURT
COHAL SPRINGS, FL 33065

JESSELL, JAMES R *(AC 1279)*
1500 GRACE AVENUE
FT MYERS, FL 33901

JOHNS, ROBERT S *(AC 4490)*
8511 PEBBLE STREET
JACKSONVILLE, FL 32205

JOHNSON, ALBERT S JR *(AC 1481)*
P O BOX 368
WINDERMERE, FL 32786

JOHNSON, CLARENCE E JR *(AC 3686)*
PO BOX 279
FOLEY, AL 36535

JOHNSON, E N *(AC 761)*
9038 S W 62ND TERRACE
MIAMI, FL 33143

JOHNSON, JAMES R *(AC R000245)*
P O BOX 10232
ROCK HILL, SC 29730

JOHNSON, ROGER W *(AC 3776)*
2204 PLEASANT VIEW DRIVE NE
LANCASTER, OH 43130

JOHNSTON, JAMES G *(AC 2631)*
313 HOGAN DRIVE
COLUMBIA, MO 65201

JORDAN, CHARLES E *(AC 763)*
6363 SW 107TH STREET
MIAMI, FL 33156

JOYCE, JERRY H *(AC 2155)*
11775 7TH STREET EAST
TREASURE ISLAND, FL 33740

KAIGHN, RICHARD W *(AC 1280)*
C/O PLAYA PROPERTIES INC
1801 AVENUE OF THE STARS
LOS ANGELES, CA 90067

KAMINSKY, MILDRED S *(AC 720)*
15575 STRATFORD
SOUTHFIELD, MI 48075

KANTZLER, MORRIS H *(AC 467)*
970 WEST 48TH STREET
MIAMI BEACH, FL 33139

KARO, WILLIAM H *(AC 454)*
8500 SW 80TH PLACE
MIAMI, FL 33143

KARSNER, GARRY L *(AC 4496)*
PO BOX 1018
THOMASVILLE, GA 31792

KATZ, HERBERT D *(AC 1361)*
P O BOX 7159
HOLLYWOOD, FL 33021

KEHOE, ROBERT B *(AC 4783)*
410 NORTHWEST 95TH
POHTLAND, OR 97229

KELLY, JOHN R *(AC 1729)*
3817 TALL PINES DRIVE
NEW ORLEANS, LA 70114

KELLY, WILLIAM D *(AC 2452)*
4345 HELENA ST NE
ST PETERSBURG, FL 33703

KELSEY, FREDERICK G *(AC 4497)*
108 SOUTH 2ND ST
CLARKSVILLE, TN 37040

KEMPNER, RUDI *(AC 5447)*
7515 S WATERWAY DRIVE
MIAMI, FL 33155

KEMPSKI, JOHN B *(AC 4785)*
POST OFFICE BOX 516
WILLIAMSBURG, VA 23185

KENNEDY, RALPH D *(AC 1568)*
500 S W 75TH TERRACE
PLANTATION, FL 33314

KENT, NORMAN S *(AC 3451)*
3007 BRANDEMERE DR
TALLAHASSEE, FL 32303

KICKLITER, GEORGE D *(AC 1452)*
2407 FOURTH STREET NORTH
ST PETERSBURG, FL 33704

KICKLITER, GEORGE K *(AC 540)*
2407 4TH STREET NORTH
ST PETERSBURG, FL 33704

KING, WILLIAM S *(AC 2211)*
13132 N 19TH STREET APT 121
TAMPA, FL 33612

KIRBY, PRESTON R *(AC 4347)*
266 S WYMORE RD APT. 104
ALTAMONTE SPRINGS, FL 32701

KLANDERMAN, GERALD E *(AC R000016)*
P O BOX 14410
ST PETERSBURG, FL 33733

KLEIN, JOHN *(AC 1453)*
1614 NW 2ND AVE
GAINESVILLE, FL 32603

KLEIN, M S *(AC 677)*
1707 SE 4TH STREET
FT LAUDERDALE, FL 33301

KLUMP, THOMAS R *(AC 2636)*
3344 LEXINGTON ROAD
LOUISVILLE, KY 40206

KLUTTZ, OREN E *(AC 67)*
1916 1ST STREET NORTH
JACKSONVILLE BEACH, FL 32250

KNAUL, ROBERT S *(AC 3692)*
107 LEMON TREE TRAIL
LAURENS, SC 29360

KNEAPLER, STEPHEN J *(AC 1681)*
6250 NW 35TH AVENUE
MIAMI, FL 33147

KNUTSON, MARVIN D *(AC 2195)*
235 NW 72ND AVENUE
APARTMENT 37
MIAMI, FL 33126

KOOYMANS, FRANS *(AC 4204)*
WILLEM DE ZWIJGERSTRAAT 23
WRECHT
THE NETHERLANDS,

KORTH, HERBERT J *(AC 1248)*
C/O ESSO EASTEHN INC
P O BOX 1415
HOUSTON, TX 77001

KRAFT, GEORGE R *(AC R000303)*
P O BOX 2968
C/O NITRAM INC
TAMPA, FL 33601

KRAFT, PATRICK E *(AC 1095)*
302 4600 OCEAN BEACH BLVD
COCOA BEACH, FL 32931

KRAFT, RITA M *(AC 2274)*
13 WICKHAM LANE
EAST WINDSOR, NJ 08520

KRULEWITZ, NOAH *(AC R000243)*
430 72ND STREET
MIAMI BEACH, FL 33141

KUNIN, RICHARD L *(AC R000468)*
7521 SW 9TH STREET
FT LAUDERDALE, FL 33314

KUPFERMAN, JOEL M *(AC 3255)*
1017 LINCOLN STREET
HOLLYWOOD, FL 33020

KURLAND, SHELDON C *(AC 2014)*
4400 SW 95TH AVENUE
FT LAUDERDALE, FL 33314

KURTZ, HOWARD E *(AC 738)*
P O BOX 745
CLEWISTON, FL 33440

KUYKENDALL, KENNETH Y *(AC 2359)*
2605 FARGO DRIVE
BIRMINGHAM, AL 35226

L'ORANGE, H H *(AC 3941)*
5830 CHERRY CREST LANE
CHARLOTTE, NC 28210

LACHMAN, ROBERT A *(AC 1651)*
9389 DEE ROAD
DES PLAINES, IL 60016

LACKEY, JAMES P *(AC 1786)*
SUITE 303
10 N COLUMBIA
LAKE CITY, FL 32055

LAIBSON, RICHARD M *(AC 2961)*
750 NE 165TH STREET
NORTH MIAMI, FL 33161

LAKIN, BEN N *(AC 1928)*
9810 SW 157TH TERRACE
MIAMI, FL 33157

LAKINS, KEVIN T *(AC 4206)*
43 SEAVIEW AVE #3
STAMFORD, CT 06902

LARGUE, JAMES E *(AC 742)*
P O BOX 62
PENSACOLA, FL 32591

LEAMAN, ROBERT S *(AC 3317)*
C/O AIHCOA
29425 CHAGRIN BLVD
CLEVELAND, OH 44122

LEBER, LARRY E *(AC 3459)*
6624 GLENCOE AVENUE
TEMPLE TERRACE, FL 33617

LEE, DANIEL E JR *(AC 2540)*
4989 SW 94TH TERRACE
COOPER CITY, FL 33328

LEGLER, CHARLES G *(AC R000553)*
2755 QUAIL HOLLOW ROAD
CLEARWATER, FL 33519

LEHN, ROBERT A *(AC 2294)*
RR #1
ELKHORN, NB 68022

LEVINE, HENRY *(AC 811)*
9100 WILSHIRE BLVD #517
BEVERLY HILLS, CA 90212

LEVINSON, LESLIE H *(AC 1058)*
SCHOOL OF LAW
VANDERBILT UNIVERSITY
NASHVILLE, TN 37240

LEWIS, CHARLES D *(AC 936)*
P O BOX 544
CLEWISTON, FL 33440

LEWIS, JOHN T *(AC R000201)*
RT 3 BOX 529
MERRITT ISLAND, FL 32952

LIDSKY, LUIS *(AC 2963)*
2319 KEARNEY
LAREDO, TX 78040

LINKENAUGER, JAMES E *(AC 3462)*
4314 BAY FOREST TERRACE
JACKSONVILLE, FL 32211

LIPOFF, NORMAN H *(AC 4636)*
FORTE PLAZA
1401 BRICKELL AVENUE
MIAMI, FL 33131

LIPPERT, LEE E *(AC 3463)*
1320 SEABOARD COASTLINE BLDG
JACKSONVILLE, FL 32202

LIPSITZ, MARC A *(AC 1826)*
3445 ROYAL PALM AVE
MIAMI BEACH, FL 33140

LUCKEY, JULIUS J *(AC 2964)*
ROUTE #1
ST JO, TX 76265

LUNDGREN, RICHARD N *(AC R000141)*
1920 EAST BEACH BOULEVARD
HALLANDALE, FL 33009

LYNCH, THOMAS P *(AC 378)*
316 MINORCA AVE
CORAL GABLES, FL 33134

MANDEL, ROBERT S *(AC 2161)*
10800 SW 120TH STREET
MIAMI, FL 33176

MANN, CARL R *(AC 1060)*
15 N BOND STREET
BEL AIR, MD 21014

MANN, KENNETH L *(AC R000426)*
P O BOX 285
CNA TOWER SUITE 670
ORLANDO, FL 32802

MARDER, BERNARD *(AC 880)*
16565 NW 15TH AVENUE
MIAMI, FL 33169

MARSHALL, BYRD F *(AC 727)*
855 S FEDERAL HWY
SUITE 3
BOCA RATON, FL 33431

MARTIN, EDWARD T *(AC 576)*
5515 SPRINGS STREET
MYRTLE BEACH, SC 29577

MARTIN, RONALD K *(AC 2769)*
227 EAST BRANDON BLVD
BRANDON, FL 33511

MARTINSON, WALTER M *(AC 4810)*
209 NEWTONMORE ROAD
GREENVILLE, SC 29607

MASHBURN, JERRY A *(AC 3075)*
8287 SW 128 ST #114
MIAMI, FL 33156

MASSARO, FREDERICK L *(AC 758)*
2334 WEST LASALLE STREET
TAMPA, FL 33607

MAXFIELD, JAMES R III *(AC R000931)*
BOX 17086
TAMPA, FL 33612

MAYBIN, LAURENCE V *(AC 2469)*
P O BOX 3125
1001 THOMASVILLE RD
TALLAHASSEE, FL 32303

MCALPIN, IRA M JR *(AC 449)*
P O BOX 3346
FT PIERCE, FL 33450

MCANNALLY, LAWSON T *(AC 2544)*
HIBERNIA RT BOX 1720
GREEN COVE SPRINGS, FL 32043

MCCANN, MARVIN L *(AC 2305)*
109 SOUTH FEDERAL HWY
LAKE WORTH, FL 33460

MCCASKILL, JOSEPH M *(AC 2158)*
P O BOX 115
BLOUNTSTOWN, FL 32424

MCCAULEY, JEROME P *(AC 3943)*
P O BOX 1845
WINTER PARK, FL 32792

MCCLAIN, ALBERT H *(AC R000249)*
4117 ANDERSON ROAD
CORAL GABLES, FL 33146

MCCLELLAN, JOHN D *(AC 2763)*
14505 OAKMONT
DALLAS, TX 75234

MCCORMICK, JOHN W *(AC 2159)*
1240 W JARVIS
APT 202
CHICAGO, IL 60626

MCCRORY, J W *(AC 3780)*
2857 NE 25TH STREET
FT LAUDERDALE, FL 33305

MCCULLOUGH, RAY D JR *(AC 1415)*
1301 GULF LIFE DR
JACKSONVILLE, FL 32217

MCDONALD, DONALD A *(AC 3537)*
905 CHARLES ALLEN DR NE
APT #1
ATLANTA, GA 30308

MCDONALD, KENNETH E *(AC 3465)*
6860 14TH WAY SOUTH
ST PETERSBURG, FL 33705

MCFADDEN, CHARLES R JR. *(AC R000757)*
155 OCEAN LANE DRIVE
APARTMENT 805
KEY BISCAYNE, FL 33149

MCGLONE, FRANK I *(AC R000060)*
310 STAR BUILDING
TERRE HAUTE, IN 47807

MCINTYRE, EDWARD V *(AC 1776)*
FLORIDA STATE UNIVERSITY
SCHOOL OF BUSINESS
TALLAHASSEE, FL 32306

MCKINNON, C R *(AC 1731)*
P O BOX 760
VERO BEACH, FL 32960

MCLAIN, LEE W *(AC 445)*
40 S PINEAPPLE AVENUE
SARASOTA, FL 33577

MCNAB, M TERRY *(AC 619)*
1568 HICKORY AVENUE
TALLAHASSEE, FL 32303

MCNICHOLAS, JAMES E *(AC 1350)*
13900 SOUTH BROADWAY
LOS ANGELES, CA 90061

MCWHORTER, JERRY P *(AC 2886)*
1903 SHANNONWOOD CT
BRANDON, FL 33511

MENDEL, SIMON J *(AC 4093)*
9231 SW 87 AVENUE #C-10
MIAMI, FL 33156

MESSING, ELLIOTT L *(AC 3586)*
2333 BRICKELL AVE
APT 914
MIAMI, FL 33121

METCALF, ROGER G *(AC 2772)*
7080 N W TENTH PLACE
PLANTATION, FL 33313

METZ, WILLIAM J *(AC 3952)*
1410 ANDREA COURT
BRANDON, FL 33511

MEYER, GEORGE F JR *(AC 2068)*
948 PARKRIDGE CIRCLE WEST
JACKSONVILLE, FL 32211

MEYER, HENRY W *(AC 1005)*
AMERICAN COMPUTER CENTER INC
4141 NORTH MIAMI AVENUE
MIAMI, FL 33127

MEYERS, BLANCHE B *(AC 2069)*
P O BOX 909
FRANKLIN, NC 28734

MICHAELS, ROBERT K JR *(AC 2312)*
1650 W MCNAB RD
FT LAUDERDALE, FL 33309

MILLER, GIBBES U *(AC 1364)*
440 MORRIS ROAD
MONTICELLO, FL 32344

MILLER, JESSE C *(AC 2162)*
8456 LAMANTO AVENUE SOUTH
JACKSONVILLE, FL 32211

MILLS, GEORGE E JR *(AC 3148)*
8625 NW 28TH DRIVE
FORREST HILLS
CORAL SPRINGS, FL 33065

MINGIONE, IDA C *(AC 4354)*
1205 NW 130TH STREET
MIAMI, FL 33167

MITCHELL, JERRY D *(AC 2455)*
1052 FOREST DOLL BOULEVARD
BIRMINGHAM, AL 35214

MIZRAHI, JOSEPH M *(AC 252)*
1540 UNIVERSITY BLVD WEST
JACKSONVILLE, FL 32217

MOBLEY, SYBIL C *(AC 2471)*
FLORIDA A & M UNIVERSITY
TALLAHASSEE, FL 32303

MOHLER, EDWARD K III *(AC 2118)*
2421 SEA ISLAND DRIVE
FT LAUDERDALE, FL 33301

MOHLER, STEVEN J *(AC 2493)*
2760 NW 47TH LANE
FT LAUDERDALE, FL 33313

MONETTE, WILLIAM M *(AC 3712)*
P O BOX 9033
BRADENTON, FL 33506

MONTAGUE, DANIEL D JR *(AC 2775)*
581 NW 75TH AVE
PLANTATION, FL 33313

MONTGOMERY, JAMES B *(AC 2270)*
1150 SW 21ST LANE
BOCA RATON, FL 33431

MOODY, RAY E *(AC 2361)*
547 ROCKBDROUGH DRIVE
STONE MOUNTAIN, GA 30083

MOONEYHAM, MITCHELL D *(AC 3468)*
7827 NADO DRIVE
JACKSONVILLE, FL 32217

MOORE, WALTER T III *(AC 1618)*
P O BOX 507
TALLAHASSEE, FL 32302

MORA, ROBERT A *(AC 3263)*
P. O. BOX 2111
TAMPA, FL 33601

MORRIS, CLARENCE C *(AC 215)*
C/O PEAT MARWICK MITCHELL & CO
1000 BRICKELL AVENUE
MIAMI, FL 33131

MORRIS, JAMES H *(AC 1880)*
C/O ROLAND INTERNATIONAL CORP
8101 BISCAYNE BOULEVARD
MIAMI, FL 33138

MOSS, JOSEPH T *(AC R000068)*
2900 FT CHARLES DRIVE
NAPLES, FL 33940

MULHERIN, W W *(AC 3264)*
P O BOX 13331
TAMPA, FL 33681

MULLANEY, JAMES *(AC R000059)*
517 RUTILE DRIVE
PONTE VEDRA BEACH, FL 32082

MULLIS, ROBERT H *(AC 1806)*
P O BOX 295
FERNANDINA BEACH, FL 32034

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MYERS, WILLIAM D *(AC 1151)*
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1115 COUNTRY CLUB PRADO
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NEILL, ROBERT A *(AC 3962)*
6649 LYNFIELD DRIVE
CHARLOTTE, NC 28212

NEWELL, ROBERT E *(AC 1933)*
4620 WEST COMMERCIAL BLVD
TAMARAC, FL 33319

NEWFIELD, WM R *(AC 2651)*
SOUTHERN FED SAVINGS & LOAN
225 NORTH FEDERAL HWY
POMPANO BEACH, FL 33062

NEWKIRK, HOWARD D *(AC 442)*
200 AVENUE K S E
APT 427
WINTER HAVEN, FL 33880

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11931 HOMEWOOD LANE
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NUNEZ, GEORGE T *(AC 322)*
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SUN CITY CENTER, FL 33570

O'BRIEN, DANIEL T *(AC 4056)*
NORRIS BROTHERS COMPANY INC
2138 DAVENPORT AVENUE
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O'BRIEN, PATRICIA A *(AC 2394)*
17011 MELBA LANE
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O'CONNELL, PHILLIP D JR *(AC 2074)*
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5018 BRIDGEWATER CIRCLE
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PALMER, GEORGE W *(AC 1572)*
C/O LEE A HOLMAN DIST INC
P O BOX 17541, 995 TALLEYRAND
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PASCAL, JOEL G *(AC 3588)*
C/O M PASCAL
1175 NE 125TH STREET
NORTH MIAMI, FL 33161

PEPPER, LEONARD *(AC 748)*
P O BOX 174
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MIAMI, FL 33165

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PERKINS, JOHN E III *(AC 2473)*
2107 E RANDOLPH CIRCLE
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4328 EDGEWATER DR #B-204
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301 DRVID ROAD W
CLEARWATER, FL 33516

PICKETT, SIDNEY R JR *(AC 4234)*
337 DONNYBROOK ROAD
ASHEVILLE, NC 28806

PIERCE, DAVID E *(AC 2236)*
929 CHAPEL HILL BLVD
BOYNTON BEACH, FL 33435

PILSBURY, HAROLD E *(AC 3980)*
1129 PALMA SOLA BLVD
BRADENTON, FL 33505

PIPPINGER, W B *(AC 5219)*
PO BOX 8305
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5825 GLEN RIDGE DR NE
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POLLANS, ALBERT A *(AC 1306)*
10812 GLENWOOD AVENUE
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POLSTER, RALPH H *(AC 2251)*
5681 SW 52ND TERRACE
MIAMI, FL 33165

PORTOCARRERO, NESTOR J *(AC 2167)*
APARTADO NUMERO 3666
MANAGUA NICARAGUA, NI

POWELL, JEFFERSON N JR *(AC 4965)*
5701 DRIFTWOOD DRIVE
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POWERS, EARL P *(AC 256)*
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GAINESVILLE, FL 32601

PRESSER, EDWIN *(AC 840)*
549 FLORIDA NATL BANK BLDG
JACKSONVILLE, FL 32202

PRICE, GAY D *(AC 1748)*
229 E CHERRY ST
WATSEKA, IL 60970

PRINS, RALPH K *(AC 787)*
31 OLDE BERRY ROAD
ANDOVER, MA 01810

PROCTOR, JAMES G *(AC 1040)*
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QUINN, JIM *(AC 114)*
P O BOX 944
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RAINES, DAVID L *(AC 2334)*
TALLARASSEE MEMORIAL HOSP
TALLARASSEE, FL 32301

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RALLO, BROOKE *(AC 3076)*
260 PROSPECT AVENUE APT 2B
HACKENSACK, NJ 07601

SMITH, JAMES W *(AC 3105)*
[illegible]N OAKLAND AVENUE APT 3
PASADENA, CA 91101

SMITH, ROGER T *(AC 2099)*
[illegible]40 CARISSA DRIVE
SATELLITE BEACH, FL 32937

SMITH, VIRGIL D *(AC 3000)*
P O BOX 1700
PARTOW, FL 33830

SOULLIERE, J RICHARD *(AC 1081)*
[illegible] BOX 69-3182
MIAMI, FL 33169

SOUTHWORTH, PAULINE B *(AC 1053)*
[illegible] MRS MAE BRANNAN
[illegible] DUVAL STREET NE
LIVE OAK, FL 32060

SPAULDING, ROY J *(AC 1290)*
[illegible] PROVIDENT TOWER
CINCINNATI, OR 45202

STAHL, ROBERT W *(AC 3161)*
[illegible] NE 20TR AVENUE
FT LAUDERDALE, FL 33308

STALEY, JAMES M *(AC 3561)*
[illegible] PARKWOOD CT
ALTAMONTE SPRINGS, FL 32701

STANSELL, JAMES E JR *(AC 2670)*
KURZ & STANSELL CPAS
[illegible] CLINTON STREET
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STAUFFER, LLOYD M JR *(AC 1581)*
[illegible] AIRCRAFT SERVICE INTERNATI
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STEINLEN, JOHN J *(AC 703)*
[illegible] CARROLL PLACE
TAMPA, FL 33612

STEWART, BILLY J *(AC 3287)*
[illegible] PROFESSIONAL OFFICE BUILDI
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STEWART, RICHARD H *(AC 337)*
BRIDGES PLAZA
MANSFIELD, LA 71052

STILES, RICHARD L *(AC 4991)*
[illegible]50 NORTH MERIDIAN APT 701
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STILL, HOMER E JR *(AC 745)*
[illegible] 81ST AVENUE
ST PETERSBURG BEACH, FL 33706

STONE, DAVID C *(AC 1940)*
[illegible] BROOKMEADE DRIVE
PITTSBURGH, PA 15237

STORY, J E *(AC 1823)*
[illegible] KILKENNY WEST
TALLARASSEE, FL 32303

STORY, JOHN B *(AC 5520)*
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2017 BROOKFIELD
CANTON, MI 48188

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STRICKLAND, DON E *(AC 1222)*
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SUPINSKI, RICHARD C *(AC 3181)*
2015 STORM CANYON ROAD
WINSTON SALEM, NC 27106

SUTER, JOHN ROBERT *(AC 5640)*
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RARRISONBURG, VA 22801

TALLENT, WILLIAM A *(AC 4025)*
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TANEN, JEFFREY S *(AC 3563)*
832 TANGIER
CORAL GABLES, FL 33134

TANNER, GRACE E *(AC R000230)*
146 22ND AVE NE
ST PETERSBURG, FL 33704

TAYLOR, CYRIL P *(AC R000502)*
AMCORD INC
P O BOX 2540
NEWPORT BEACH, CA 92663

TAYLOR, HAROLD C *(AC 892)*
12125 7TH STREET EAST
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ST PETERSBURG, FL 33738

TAYLOR, JASPER G III *(AC 4402)*
130 WILKINS DRIVE LOT 17
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TAYLOR, MARY L *(AC 3163)*
3308 NAKORA DRIVE
TAMPA, FL 33618

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1014 BARNETT BANK BLDG
JACKSONVILLE, FL 32202

TEDDER, JOSEPH B *(AC 1554)*
211-1/2 S TENNESSEE
LAKELAND, FL 33801

TEDDER, WARREN L JR *(AC R000696)*
1146 APPLETON AVENUE
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TEICH, HARVEY *(AC R001265)*
20500 WEST COUNTRY CLUB DRIVE
MIAMI, FL 33101

TEIJIDO, RALPH *(AC 1195)*
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TAMPA, FL 33609

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CHAIRES CROSSROAD
TALLARASSEE, FL 32301

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CORAL GABLES, FL 33134

TERRY, ANDREW J *(AC R000234)*
1909 HARRISON STREET
HOLLYWOOD, FL 33020

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4319 NW 53RD ST
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THATCHER, DOUGLAS H *(AC 4059)*
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THOMAS, BYRON *(AC 1224)*
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THOMAS, ROBERT J *(AC 1942)*
8870 SW 83RD STREET
MIAMI, FL 33173

THOMAS, WAYNE M *(AC 1963)*
1811 HOPKINSON HOUSE
S WASHINGTON SQ
PHILADELPHIA, PA 19106

THOMPSON, FORREST *(AC 3164)*
502 SW PARKWAY APT 808
COLLEGE STATION, TX 77840

THOMPSON, RICHARD B *(AC 3806)*
1601 SE 2ND STREET
FT LAUDERDALE, FL 33301

THOMPSON, WILLIAM H *(AC R000355)*
11308 CARROLLWOOD DRIVE
TAMPA, FL 33618

THORNE, JACK F *(AC 2511)*
921 TERRACE ACRES
AUBURN, AL 36830

THORPE, HARRY R *(AC 657)*
718 NORTHSTAR DRIVE
SAN ANTONIO, TX 78216

TIDWELL, WAYNE J *(AC 1704)*
P O BOX 945
CAPE CANAVERAL, FL 32920

TINGLEY, L R *(AC R000459)*
665 SE 10TR STREET
DEERFIELD BEACH, FL 33441

TOMLINSON, ALLEN *(AC 465)*
P O BOX 576
BLOWING ROCK, NC 28605

TOPPER, JOHN W *(AC R000145)*
972 NE 151 ST
NORTH MIAMI BEACH, FL 33162

TORRES, OSCAR M JR *(AC 2798)*
9782 SW 133RD TERRACE
MIAMI, FL 33176

TOWNSEND, JOSEPH C *(AC R000191)*
318 N 46TR AVENUE
ROLLYWOOD, FL 33021

TRUELOCK, STEVEN A *(AC 3757)*
9350 FOUNTAINBLEAU
APT. #PH-13
MIAMI, FL 33172

TRUMBO, SILAS B *(AC 233)*
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ORLANDO, FL 32804

TUCKER, DAVID E *(AC 3289)*
P O BOX 701
ROLLY HILL, SC 29059

TURKEN, WALTER D *(AC 1239)*
2951 SOUTR BAYSHORE DRIVE
APT 5C
COCONUT GROVE, FL 33133

TURNBURKE, H M *(AC 154)*
1010 OAK LAKE DRIVE
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TURNER, GEORGE E *(AC 1468)*
207 W FRENCH AVENUE
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RIDGECREST, CA 93555

TURNER, GLENN O *(AC 1900)*
5142 ILE DE FRANCE
TALLAHASSEE, FL 32303

TURNER, JOHN A *(AC 562)*
P O BOX 103
LAKELAND, FL 33802

TYNER, CLARENCE E JR *(AC 2278)*
11322 CARROLLWOD DRIVE
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TYSON, PETER R *(AC 4581)*
LAVENTHOL & HORWATH
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UEBELACKER, RICHARD F *(AC 2378)*
3254 OAK ST
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ULRICH, RAYMOND F *(AC 1613)*
745 CORONADO AVENUE
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UNIETIS, CHARLES S *(AC 1706)*
726 DOWNS AVENUE
TEMPLE TERRACE, FL 33617

VAN ARSDALL, HOWARD E *(AC 3758)*
2770 MCFARLANE AVENUE
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9506 ARNON CHAPEL ROAD
GREAT FALLS, VA 22066

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P O BOX 2017
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955 SORRENTO ROAD
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VEIGA, ANTHONY A JR *(AC 4582)*
8370 RED HOLLY LANE
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VERRI, JANELL F *(AC 1226)*
719 MEADOW ST APT D
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VINEYARD, VERNON F *(AC R000061)*
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VROON, JULUIS M *(AC R000186)*
100 BISCAYNE BLVD, NORTR
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WAAS, MAXWELL *(AC 731)*
337 SW 29TH ROAD
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WEINER, MILTON *(AC 361)*
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11101 SW 110TH ROAD
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7161 W 2ND LANE
HIALEAH, FL 33014

WILLIS, HARRY W *(AC 4371)*
9034 SW 159TH TERRACE
MIAMI, FL 33176

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853 KEENE LANE
WOODSBURGH, NY 11598

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250 ALESIO AVENUE
CORAL GABLES, FL 33134

WILSTEN, ARTHUR H *(AC 2699)*
516 LONOON ROAD
WINTER PARK, FL 32792

WINGERT, KENNETH L *(AC 944)*
109 SYCAMORE ROAO
LINTHICUM, MO 21090

WINKLER, LAWRENCE M *(AC 1247)*
410 W 45 STREET
MIAMI BEACH, FL 33140

WITTENBERG, ROBERT W *(AC 3298)*
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CRYSTAL LAKE ROAO
LUTZ, FL 33549

ZIMMERMAN, ROBERT A *(AC 3300)*
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DOWNERS GROVE, IL 60515

ZORN, EDGAR J *(AC R000644)*
1424 RIVERSIDE ORIVE
INDIALANTIC, FL 32903

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BARNES, EDWIN E *(AC 0000057)*
8653 HEDRICK STREET
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BELDEN, A. W. *(AC 0001643)*
2 VISTA PALM LANE, APT 201
VERO BEACH, FL 32960

BLACKER, ROBERT M *(AC 0001139)*
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BLAKE, ROBERT A *(AC R000790)*
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SEMINOLE, FL 33542

BLANCHARD, JOHN D *(AC 0002226)*
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CARLSON, MARSHALL F *(AC 0000460)*
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MIAMI, FL 33137

CAUDLE, THOMAS J *(AC 0001861)*
15975 SW 78TH PLACE
MIAMI, FL 33157

CLARK, WILLIAM O *(AC 0004054)*
222 SOUTH OSPREY AVENUE, APT 206
SARASOTA, FL 33577

CLEMONS, JAMES L II *(AC 0003640)*
DUVAL COUNTY SCHOOLBOARD
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1325 SAN MARCO BOULEVARD
JACKSONVILLE, FL 32207

COCHRANE, ROBERT F *(AC 0000768)*
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HOUSTON, TX 77074

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408 OLIVE STREET
ST LOUIS, MO 63102

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2635 CRYSTAL COURT
MIAMI, FL 33133

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14 ROUNDTABLE ROAD
DADE CITY, FL 33525

ECHOLS, ROY W *(AC 0000251)*
PDST OFFICE BOX 1352
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ELLIS, THOMAS E *(AC R000608)*
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TALLAHASSEE, FL 32304

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1100 SOUTH BELCHER ROAD, #232
LARGO, FL 33540

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BOCA RATON, FL 33432

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Their Profession in the State of Florida

For the Year 1978

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